

Appropriation Account 2019

Vote 9

Office of the Revenue Commissioners

Introduction

As Accounting Officer for Vote 9, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2019 for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2019, included the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €4.159 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the account.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure and Reform in Circular 27 of 2019, have been applied in the preparation of the account with the exceptions listed here.

Capital assets: vehicles and equipment

Depreciation is charged on assets on a full year basis.

Seized vehicles that have been appropriated by Revenue are included in the capital assets at open market value at the time of appropriation and are depreciated at a rate of 20% per annum on a straight line basis.

The Customs cutter is depreciated at a rate of 5% per annum on a straight line basis.

Statement on Internal Financial Control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office.

This responsibility is exercised in the context of the resources available to me and my other obligations as Head of Office. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote for the National Shared Services Office in relation to the provision of human resources and payroll shared services.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows.

Financial control environment

I confirm that a control environment containing the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

I confirm that a framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability. This includes the following elements

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- there are systems aimed at ensuring the security of the ICT applications, particularly in relation to cyber threats and malicious attacks, and
- there are appropriate capital investment control guidelines and formal project management disciplines.

A risk management system operates within the Office of the Revenue Commissioners. Mitigations used to manage risk include

- Revenue's governance structures
- environmental scanning to ensure Revenue is aware of influences that affect risk, such as Brexit
- integrated strategic/business planning and risk management system that regularly reviews risks at organisational, divisional and branch level, and
- project management methodologies for all significant projects.

Non-compliance with procurement rules

The Office ensures that there is an appropriate focus on best practice in purchasing and that procedures are in place to ensure compliance with the relevant guidelines. In 2019, the Office complied with national guidelines and EU regulations with the exception of the following

- €26,380 for the essential delivery of sensitive legal documents. This service will be tendered for to address future requirements.
- €34,452 in relation to transportation and assembly of furniture to facilitate office fit outs during 2019. There was a high demand for new accommodation during 2019 to facilitate new staff recruited for Brexit. Revenue are currently preparing a tender to address future requirements.

- €43,803 relating to the use of stenography services. The service provider is on an Office of Government Procurement (OGP) framework but a tendering exercise was not carried out. This issue will be addressed for future requirements.
- €480,336 in respect of mobile telephony. Following a mini competition, a mobile telephony contract was awarded in March 2020.
- €168,913 relating to long standing contracts for telephonist services. Revenue ceased all such contracts with effect from 30 September 2019. The amount shown is in respect of expenditure up to that date.

It is the policy of my Office to avail of all centrally available frameworks as soon as is practicable and engage with the OGP where we have more specific requirements. Controls will remain in place to ensure compliance with this strategy.

Internal audit and Audit Committee

I confirm that the Office has an internal audit function with appropriately trained personnel, which operates in accordance with a formal written internal audit charter. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing this Office and these have been identified, evaluated and graded according to their likelihood and impact. The risk register details the actions needed to mitigate risks and these actions are integrated in to Revenue's strategic and business planning process. The register is reviewed and updated on a quarterly basis by the Risk Management Committee (RMC) and noted by the Management Advisory Committee (MAC). The Committee also takes account of feedback received from divisional management when determining whether there should be changes to the priority or ranking of a risk.

A Data Protection Unit is in place which has responsibility for the overall management and administration of data protection in Revenue. A Data Protection Officer, whose primary role is to ensure compliance with the General Data Protection Regulation (GDPR) and with Revenue data protection policies, is also in place.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the MAC, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

I confirm that this Office has procedures to monitor the effectiveness of its risk management and control procedures. The Office's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within this Office are responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2019 that require disclosure in the appropriation account.

Niall Cody

Accounting Officer
Office of the Revenue Commissioners

30 July 2020

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 9 Office of the Revenue Commissioners

Opinion on the appropriation account

I have audited the appropriation account for Vote 9 Office of the Revenue Commissioners for the year ended 31 December 2019 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 9 Office of the Revenue Commissioners for the year ended 31 December 2019, and
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the *Preface to the Appropriation Accounts*. I am independent of the Office of the Revenue Commissioners and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the *Preface to the Appropriation Accounts*.

Non-compliance with procurement rules

I draw attention to the statement on internal financial control which discloses that during 2019 the Revenue Commissioners incurred significant expenditure in relation to goods and services where the procurement arrangements did not comply with procurement guidelines. The statement also sets out the steps taken by the Revenue Commissioners to address the matter.

Seamus McCarthy
Comptroller and Auditor General

31 July 2020

Vote 9 Office of the Revenue Commissioners

Appropriation Account 2019

		2019		2018
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Administration and collection of taxes and duties, and frontier management			
	<i>Original</i>	446,067		
	<i>Supplementary</i>	4,104		
		<u>450,171</u>	<u>449,066</u>	<u>424,789</u>
	Gross expenditure	450,171	449,066	424,789
	<i>Deduct</i>			
B	Appropriations-in-aid	67,487	70,541	71,611
	Net expenditure			
	<i>Original</i>	378,580		
	<i>Supplementary</i>	4,104		
		<u>382,684</u>	<u>378,525</u>	<u>353,178</u>
Surplus				
The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.				
			2019	2018
			€	€
	Surplus to be surrendered		4,159,000	3,701,000

Niall Cody
Accounting Officer
Office of the Revenue Commissioners

30 July 2020

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2019

	2019	2018
	€000	€000
Pay	319,115	302,969
Non-pay	129,951	121,820
Gross expenditure	449,066	424,789
<i>Deduct</i>		
Appropriations-in-aid	70,541	71,611
Net expenditure	378,525	353,178
Changes in capital assets		
Purchases cash	(26,573)	
Depreciation	20,374	
Disposals cash	12	
Gain on disposals	(1)	(9,346)
Changes in net current assets		
Increase in closing accruals	3,506	
Decrease in stock	107	2,831
Direct expenditure	375,950	346,663
Expenditure borne elsewhere		
Net allied services expenditure (cash) (note 1.1)	127,516	118,916
Notional rents (non cash)	11,819	11,431
Net programme cost	515,285	477,010

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 9 borne elsewhere and amounts borne on the Vote in respect of other services.

	2019	2018
	€000	€000
Vote 12 Superannuation and Retired Allowances	112,003	103,982
Vote 13 Office of Public Works	19,038	18,434
Vote 18 National Shared Services Office	657	607
	131,698	123,023
Costs of shared services provided to other Votes		
Services rendered by Revenue without charge ^a	(4,182)	(4,107)
	127,516	118,916

Note ^a In addition to services rendered without charge to other Votes shown here (€4.182 million), services to the value of approximately €1.153 million were also provided without charge to other non-voted bodies. The amounts shown are estimates.

Note 2 Statement of Financial Position as at 31 December 2019

	Note	2019 €000	2018 €000
Capital assets	2.1	90,238	84,514
Current assets			
Bank and cash	2.2	9,656	9,037
Stocks	2.3	1,114	1,221
Prepayments		9,677	11,422
Accrued income		1,821	2,354
Other debit balances	2.4	4,346	3,510
Total current assets		<u>26,614</u>	<u>27,544</u>
Less current liabilities			
Accrued expenses		5,802	5,072
Deferred income		88	63
Other credit balances	2.5	11,897	12,141
Net Exchequer funding	2.6	2,105	406
Total current liabilities		<u>19,892</u>	<u>17,682</u>
Net current assets		<u>6,722</u>	<u>9,862</u>
Net assets		<u>96,960</u>	<u>94,376</u>
Represented by:			
State funding account	2.7	<u>96,960</u>	<u>94,376</u>

2.1 Capital assets

	Vehicles and equipment €000	Office/IT equipment €000	Furniture and fittings €000	Capital assets under development €000	Total €000
Gross assets					
Cost or valuation at 1 January 2019	18,053	430,609	63,775	7,734	520,171
Additions	492	7,088	6,232	12,288	26,100
Seized vehicles appropriated to Revenue	9	—	—	—	9
Assets under development capitalised	—	13,015	—	(13,015)	—
Disposals	(146)	(4,055)	(57)	—	(4,258)
Cost or valuation at 31 December 2019	18,408	446,657	69,950	7,007	542,022
Accumulated depreciation					
Opening balance at 1 January 2019	13,132	367,925	54,600	—	435,657
Depreciation for the year	1,579	16,639	2,156	—	20,374
Depreciation on disposals	(146)	(4,044)	(57)	—	(4,247)
Cumulative depreciation at 31 December 2019	14,565	380,520	56,699	—	451,784
Net assets at 31 December 2019	3,843	66,137	13,251	7,007	90,238
Net assets at 31 December 2018	4,921	62,684	9,175	7,734	84,514

2.2 Bank and cash

at 31 December	2019 €000	2018 €000
PMG balances and cash	9,600	8,964
Commercial bank account balance	56	73
	9,656	9,037

2.3 Stocks

at 31 December	2019 €000	2018 €000
Stationery and small stores	644	870
Equipment/clothing/miscellaneous	466	347
IT consumables	4	4
	1,114	1,221

2.4 Other debit balances

at 31 December	2019	2018
	€000	€000
Shared building advances	253	192
Travel imprests	6	4
Recoupable travel expenditure	26	28
Advances to OPW for building works, etc.	2,616	1,105
Vote 10 Tax Appeals Commission	195	99
Recoupable salaries	202	34
Recoupable travel pass scheme expenditure	963	825
Other debit suspense items	85	1,223
	4,346	3,510

2.5 Other credit balances

at 31 December	2019	2018
	€000	€000
Amounts due to the State		
Income tax	3,490	3,194
Universal social charge	729	709
Pay related social insurance	2,304	1,959
Professional services withholding tax	843	1,478
Value added tax	974	237
Pension contributions	781	831
Local property tax	43	46
Extra Exchequer receipts	—	441
	9,164	8,895
Payroll deductions held in suspense	2,469	2,956
Recoupable expenditure in advance	125	166
Other credit suspense items	139	124
	11,897	12,141

2.6 Net Exchequer funding

	2019	2018
	€000	€000
at 31 December		
	2,105	406
Surplus to be surrendered	4,159	3,701
Exchequer grant undrawn	(2,054)	(3,295)
Net Exchequer funding	2,105	406
Represented by:		
Debtors		
Bank and cash	9,656	9,037
Other debit balances	4,346	3,510
	14,002	12,547
Creditors		
Due to State	(9,164)	(8,895)
Other credit balances	(2,733)	(3,246)
	(11,897)	(12,141)
	2,105	406

2.7 State funding account

	Note	2019	2018
		€000	€000
Balance at 1 January		94,376	87,846
Disbursements from the Vote			
Estimate provision	Account	382,684	
Surplus to be surrendered	Account	(4,159)	
Net vote		378,525	353,178
Expenditure (cash) borne elsewhere	1.1	127,516	118,916
Non cash expenditure – notional rent	1	11,819	11,431
Other non-cash items – seized vehicles		9	15
Net programme cost	1	(515,285)	(477,010)
Balance at 31 December		96,960	94,376

2.8 Commitments

at 31 December	2019	2018
	€000	€000
Procurement of goods and services ^a	22,045	12,928

Note ^a Following a tender process, Revenue rolled out a new ten-year Union Customs Code (UCC) compliant customs software and services contract with effect from 10 May 2018. Revenue's commitment under this contract amounts to €11.258 million of the 2019 total shown above.

2.9 Contingent Liabilities

Revenue has contingent liabilities estimated at €3.457 million (2018: €2.937 million) relating to possible legal and compensation costs.

Note 3 Vote Expenditure

Analysis of administration expenditure

All the programme cost is classified as administration expenditure.

	2019		2018	
	Estimate provision		Outturn	
	€000	€000	€000	
i	Salaries, wages and allowances	322,967	319,115	302,969
ii	Travel and subsistence	5,100	6,041	5,227
iii	Training and development and other day-to-day expenses	25,450	24,976	23,109
iv	Postal and telecommunication services	11,100	9,735	11,295
v	Office equipment and external IT services	58,800	60,120	59,349
vi	Office premises expenses			
	<i>Original</i>	7,700		
	<i>Supplementary</i>	4,104		
		11,804	11,133	7,561
vii	Consultancy services and value for money and policy reviews	50	61	63
viii	Motor vehicles and equipment maintenance	3,100	3,688	3,498
ix	Law charges	11,300	12,962	11,010
x	Compensation and losses	500	1,235	708
		450,171	449,066	424,789

Significant variations

The following outlines the reasons for significant variations in administration expenditure (+/- 25% and €100,000).

vi Office premises expenses

Estimate provision: €7.7 million, outturn: €11.133 million

A supplementary estimate of €4.104 million was required by Revenue to meet critical Brexit infrastructure costs incurred by the Office of Public Works, on behalf of the Revenue Commissioners, the Department of Agriculture, Food and the Marine and the Health Service Executive. The infrastructure was required at Dublin Port, Rosslare Europort and Dublin Airport in preparation for Brexit. The OPW computed that €4.104 million was the portion of the expenditure attributable to the Revenue Commissioners. €761,000 was unspent at the year end.

x Compensation and losses

Estimate provision: €500,000, outturn: €1.235 million

The increase of €735,000 in expenditure on compensation and losses is due to a number of one-off large cases being paid in 2019. Compensation and losses can be difficult to accurately estimate due to irregular and long lead-in nature of payments. See note 6.3.

Note 4 Receipts

4.1 Appropriations-in-aid

	2019		2018
	Estimated €000	Realised €000	Realised €000
1 Receipts for services relating to Pay Related Social Insurance Scheme	37,437	37,437	37,437
2 Fines, forfeitures, law costs recovered	3,000	2,811	3,011
3 Cherished numbers	150	193	165
4 Receipts in respect of Environmental Levy collection	400	405	397
5 Share of SASP collection cost (Single Authorisation for Simplified Procedures)	15,600	18,033	17,264
6 Miscellaneous	1,700	2,836	2,908
7 Receipts from additional superannuation contributions on public service receipts in respect of civil service staff ^a	9,200	8,826	10,429
	67,487	70,541	71,611

Note ^a The 2018 figure refers to pension related deductions. These were replaced by additional superannuation contributions from 1 January 2019.

Significant variations

Overall, appropriations-in-aid were €3.054 million more than the estimate. Explanations for variances are set out below.

2 Fines, forfeitures, law costs recovered

Estimate: €3 million, realised: €2.811 million

The shortfall of €189,000 is due to the long lead-in nature of the payments making it difficult to forecast. The ongoing effect of the instalment arrangement is still working its way through the collection process.

5 Share of SASP collection cost (Single Authorisation for Simplified Procedures)

Estimate: €15.6 million, realised: €18.033 million

Centralised clearance (currently known as Single Authorisation for Simplified Procedures (SASP)) allows economic operators to declare goods in one EU member state while the goods are physically imported or exported in a different member state. The increase of €2.433 million relates to an increase in activity in other member states which is difficult to forecast. A conservative approach is taken in preparing the estimate.

6 Miscellaneous

Estimate: €1.7 million, realised: €2.836 million

These receipts relate to amounts charged to the Vote in previous years that were subsequently recouped. The majority relate to liquidation cases where amounts are recouped on disbursement by the liquidator, which can take years to complete, and whose timing is difficult to predict. An EU grant amount of €867,000 was received in late 2019 towards the purchase of a new scanner van.

7 Receipts from additional superannuation contributions on public service receipts in respect of civil service staff

Estimate: €9.2 million, realised: €8.826 million

The decrease of €374,000 is due to the change from Pension Related Deductions to Additional Superannuation Contributions from January 2019 which has resulted in lower contributions from certain categories of staff.

4.2 Extra receipts payable to the Exchequer

	2019	2018
	€000	€000
Balance at 1 January	441	424
Receipts from cash forfeited under Section 39 of the Criminal Justice Act 1994	801	751
Receipts from Ireland's share of the annual payments under an international anti-counterfeit/anti-contraband agreement with global cigarette manufacturers	787	769
EU Commission (co-ordinated by OLAF) litigation case settlement	—	316
Transferred to Exchequer	(2,029)	(1,819)
Balance as at 31 December	—	441

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2019	2018
Number of staff at year end	6,708	6,250

The number of staff at year end 2019 includes 84 temporary clerical officers, three Willing Able Mentoring placements and two internships. The majority of the temporary clerical officers were engaged in the administration of Local Property Tax.

5.2 Pay

	2019 €000	2018 €000
Pay	290,881	278,763
Higher, special or additional duties allowance	5,971	4,274
Overtime	2,446	2,613
Employer's PRSI	19,817	17,319
Total pay	319,115	302,969

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2019 €	2018 €
Higher, special or additional duties	136	20	19,568	19,568
Overtime and extra attendance	1,926	111	18,440	23,390
Shift and roster allowances	520	79	26,601	26,489
Miscellaneous	198	4	43,330	18,857
Extra remuneration in more than one category	365	132	29,307	29,737

5.4 Performance awards

A total of €100,000 was spent on staff recognition schemes. There were 1,794 individual awards, ranging from €12 to €250.

5.5 Other remuneration arrangements

A total of €126,621 was paid to six Revenue employees in 2019 in compensation for loss of earnings in accordance with Labour Court recommendation 19995 (2018: €4,000 in respect of one employee).

A total of €82,157 was paid to 33 retired civil servants and one external by Revenue in 2019 in respect of interview board payments, training interventions and witness expenses (2018: €57,000 was paid to 30 retired civil servants). These payments were made in accordance with the appropriate Department of Public Expenditure and Reform rates.

This account includes expenditure of €522,000 in respect of 19 officers who were serving outside Revenue for all or part of 2019 and whose salaries were paid by Revenue (2018: €527,000 in respect of eight officers).

This account does not include expenditure in respect of 25 officers who were serving outside Revenue for all or part of 2019 in other Government Departments/Offices and whose salaries were paid by other Government Departments/Offices and so were not recouped by Revenue.

5.6 Payroll overpayments

	Number of recipients	2019 €000	2018 €000
Overpayments	964	1,914	1,809
Recovery Plans in place	475	760	808

38 overpayment recovery plans, in respect of 33 individuals to the value of €23,782 were transferred to 12 various departments during the year.

5.7 Severance/redundancy

Revenue had no expenditure in 2019 relating to severance/redundancy payments.

Note 6 Miscellaneous

6.1 Write-offs

The following sums were written off in the year:

	2019	2018
	€000	€000
Obsolete stock	<u>70</u>	<u>37</u>

6.2 Law charges (subhead A (ix))

	2019	2018
	€000	€000
Legal costs paid during the year are categorised as follows:		
External solicitors	5,149	4,245
Counsel fees	3,543	2,673
Other fees and costs:		
Bankruptcy/liquidation costs	3,007	3,326
Court fees	151	94
Miscellaneous costs and rewards	1,112	672
	<u>12,962</u>	<u>11,010</u>

6.3 Compensation and legal costs (subhead A (x))

				2019	2018	
	Number of cases	Legal costs paid by Office €000	Legal costs awarded €000	Compensation awarded €000	Total €000	Total €000
Claims by employees of the Office						
Legal action including claims pursued via the State Claims Agency	11	13	50	59	122	418
Miscellaneous expenses arising from work-related incidents	13	—	—	9	9	5
Claims by members of the public	24	9	932	163	1,104	285
		<u>22</u>	<u>982</u>	<u>231</u>	<u>1,235</u>	<u>708</u>

6.4 Arbitration and conciliation costs

In 2019, Revenue had no cases where costs arising from arbitration and conciliation proceedings were incurred (2018: €9,047).

6.5 Fraud and suspected fraud

	Number of cases	2019 €000	2018 €000
Fraud ^a	1	5	46
Suspected fraud ^b	—	—	—

In the period since the signing of the appropriation account, the Office was made aware of nil number of new cases of suspected fraud/irregularities.

Note ^a Number of fraud cases are those cases where an internal investigation has been completed, the employee dismissed, and the fraud reported to An Garda Síochána.

^b Number of suspected fraud cases are those cases which are still under investigation internally and a decision has yet to be made into whether the action amounts to fraud.

6.6 EU funding

Under a grant agreement with the EU Commission European Anti-Fraud Office (OLAF), the Office of the Revenue Commissioners were entitled to a grant to a maximum of €515,000, or 80% of the eligible cost for the purchase of a mobile back scatter x-ray scanning van which is used by Customs to scan trucks and containers. The scanner was purchased in 2018 and the first instalment was received in 2018. The second instalment of €257,500 was received in 2019 and is included in category 6 'miscellaneous' in appropriations-in-aid.

Under a grant agreement with OLAF, the Office of the Revenue Commissioners are entitled to a grant to a maximum of €1.735 million or 80% of the eligible cost for the purchase of a second mobile back scatter x-ray scanning van which is used by Customs to scan trucks and containers. The scanner was ordered in 2019 and the first instalment of €867,000 was received in 2019. The first instalment is included in category 6 'Miscellaneous' in appropriations-in-aid. It is expected the second instalment will be received in 2020.

Appendix A Accounts under the aegis of the Office of the Revenue Commissioners

The following table lists other accounts under the aegis of the Office where it has an obligation to present financial statements. It indicates, as at the end of July 2020, the period to which the last audited financial statements relate and the date on which they were presented to the Oireachtas.

Name of account	Last accounting period	Date of audit report	Date presented to the Oireachtas
Account of the Receipt of Revenue of the State collected by the Revenue Commissioners	2019	17 Apr 2020	27 Apr 2020