

Appropriation Account 2018

Vote 11

**Office of the
Minister for Public Expenditure and
Reform**

Introduction

As Accounting Officer for Vote 11, 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 2018 for the salaries and expenses of the Office of the Minister for Public Expenditure and Reform, for certain services administered by the Office of the Minister and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2018, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €3.338 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 7 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 24 of 2018, have been applied in the preparation of the account with the following exceptions:

Stocks and capital assets

The Department of Finance (Vote 7) and the Department of Public Expenditure and Reform (Vote 11) share IT consumable stocks. They are allocated on the basis of staff numbers in the respective Votes.

For efficiency and convenience reasons, spend on stationery stocks is recorded under Vote 7. However, as the stocks are deemed to be shared, they are included in the operating cost notes to the accounts of Vote 7 and Vote 11 and are allocated on the basis of staff numbers in the respective Departments.

As most capital assets are shared between the Department of Public Expenditure and Reform and the Department of Finance, the usage of capital assets is also allocated on the basis of staff numbers. Up to 31 December 2010, all capital assets had been recorded on the asset register of the Department of Finance. The asset register does not record the location of the business unit using the asset. As a result, it was not possible to split the assets between those units remaining in the Department of Finance and those transferring to the Department of Public Expenditure and Reform when established in 2011. In general, IT equipment assets are now recorded on the asset register of the Department of Public Expenditure and Reform and furniture and fittings and office equipment assets are now recorded on the asset register of the Department of Finance. Depreciation on assets is charged to each Department on the basis of staff numbers. Notwithstanding any of the above, the Department of Public Expenditure and Reform has at times, since it was established, purchased certain assets which were for its exclusive use and the depreciation in respect of these is not apportioned.

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 Department. This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. 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.

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between this Department and the National Shared Service Office for the provision of HR and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote for the National Shared Service Office that the appropriate controls are exercised in the provision of shared services to this Department.

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.
- The Statement of Internal Financial Control for the Department of Finance is also relevant given that the Department of Finance provides certain services on a shared basis to Vote 11.
- 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 and, in particular, that

- 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
- a risk management system operates within the Department
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines
- the Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. One supply arrangement was reported under Circular 40/2002. It had a total value of €48,853 which was in relation to the Department being required to use a data centre's own supplier within its secure environment.

Internal audit and audit committee

I confirm that the Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department 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 Department has implemented a risk management system which identifies and reports key risks and the management 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 the Department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and assigns responsibility for operation of controls to specific staff.

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 Management Board, 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 the Department has procedures to monitor the effectiveness of its risk management and control procedures. The department'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 the department 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 2018 that resulted in, or may result in, a material loss.

Robert Watt
Accounting Officer
Department of Public Expenditure and Reform

27 March 2019

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 11 Office of the Minister for Public Expenditure and Reform

Opinion on the appropriation account

I have audited the appropriation account for Vote 11 Office of the Minister for Public Expenditure and Reform for the year ended 31 December 2018 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 11 Office of the Minister for Public Expenditure and Reform for the year ended 31 December 2018
- 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 Department of Public Expenditure and Reform 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*.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

23 September 2019

Vote 11 Office of the Minister for Public Expenditure and Reform

Appropriation Account 2018

		2018		2017
	Estimate provision	Outturn	Outturn	Outturn
	€000	€000	€000	€000
Programme expenditure				
A Public expenditure and sectoral policy		16,719	16,513	15,092
B Public service management and reform				
<i>Current year provision</i>	42,812			
<i>Deferred surrender</i>	685			
		43,497	41,100	37,899
Gross expenditure				
<i>Current year provision</i>	59,531			
<i>Deferred surrender</i>	685			
		60,216	57,613	52,991
<i>Deduct</i>				
C Appropriations-in-aid		3,301	4,036	1,897
<i>Current year provision</i>	56,230			
<i>Deferred surrender</i>	685			
Net expenditure		56,915	53,577	51,094

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2018	2017
	€	€
Surplus	3,338,062	2,011,378
Deferred surrender	—	(685,000)
Surplus to be surrendered	3,338,062	1,326,378

Robert Watt

Accounting Officer
Department of Public Expenditure and Reform

27 March 2019

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2018

	<u>2018</u>	<u>2017</u>
	€000	€000
Programme cost	29,251	28,152
Pay	25,452	22,165
Non pay	2,910	2,674
Gross expenditure	57,613	52,991
<i>Deduct</i>		
Appropriations-in-aid	4,036	1,897
Net expenditure	53,577	51,094
Changes in capital assets		
Purchases cash	(5,642)	
Depreciation	3,070	
	<u>(2,572)</u>	<u>(5,139)</u>
Changes in net current assets		
Decrease in closing accruals	(654)	
Decrease in closing stock	6	
	<u>(648)</u>	<u>(1,111)</u>
Direct expenditure	50,357	44,844
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	5,294	3,531
Notional rents	2,365	2,252
Net programme cost	58,016	50,627

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 11 borne elsewhere.

	<u>2018</u>	<u>2017</u>
	€000	€000
Vote 7 Finance	815	882
Vote 9 Office of the Revenue Commissioners	362	410
Vote 12 Superannuation and Retired Allowances	3,134	2,182
Vote 13 Office of Public Works	2,229	1,040
Vote 18 National Shared Services Office	41	46
	6,581	4,560
Cost of shared services provided to other Votes	(1,287)	(1,029)
	5,294	3,531

Note 2 Statement of Financial Position as at 31 December 2018

	Note	2018	2017
		€000	€000
Capital assets	2.2	10,298	8,122
Current assets			
Bank and cash	2.3	1,839	2,066
Stocks	2.4	21	27
Prepayments		3,142	2,575
Other debit balances	2.5	361	221
Total current assets		<u>5,363</u>	<u>4,889</u>
Less current liabilities			
Accrued expenses		319	406
Other credit balances	2.6	1,264	1,612
Net Exchequer funding due	2.7	936	675
Total current liabilities		<u>2,519</u>	<u>2,693</u>
Net current assets		<u>2,844</u>	<u>2,196</u>
Net assets		<u>13,142</u>	<u>10,318</u>
Represented by:			
State funding account	2.1	<u>13,142</u>	<u>10,318</u>

2.1 State funding account

	Note	2018	2017
		€000	€000
Balance at 1 January		10,318	4,069
Disbursements from the Vote			
Estimate provision	Account	56,230	
Deferred surrender	Account	685	
Surplus to be surrendered	Account	<u>(3,338)</u>	
Net vote		53,577	51,094
Expenditure (cash) borne elsewhere		5,294	3,531
Non-cash items – capital assets adjustments		(396)	(1)
Non cash expenditure – notional rent		2,365	2,252
Net programme cost		<u>(58,016)</u>	<u>(50,627)</u>
Balance at 31 December		<u>13,142</u>	<u>10,318</u>

2.2 Capital assets

	IT equipment	Furniture and fittings	Office equipment	Capital assets under development	Total
	€000	€000	€000	€000	€000
Gross assets					
Cost or valuation at 1 January 2018	18,229	218	3	305	18,755
Additions	3,899	10	—	1,733	5,642
Brought into use	833	—	—	(833)	—
Adjustment ^a	(677)	(108)	(1)	—	(786)
Disposals	(28)	—	—	—	(28)
Cost or valuation at 31 December 2018	22,256	120	2	1,205	23,583
Accumulated depreciation					
Opening balance at 1 January 2018	10,566	64	3	—	10,633
Depreciation for the year	3,058	12	—	—	3,070
Depreciation on adjustment	(358)	(31)	(1)	—	(390)
Depreciation on disposals ^a	(28)	—	—	—	(28)
Cumulative depreciation at 31 December 2018	13,238	45	2	—	13,285
Net assets at 31 December 2018	9,018	75	—	1,205	10,298
Net assets at 31 December 2017	7,663	154	—	305	8,122

Note ^a This adjustment relates to the removal of individual asset values of under €1,000 from the asset register. Most of these assets are still in use.

2.3 Bank and cash

at 31 December	2018	2017
	€000	€000
PMG balance	1,839	1,943
Other bank accounts	—	123
	1,839	2,066

2.4 Stocks

at 31 December	2018	2017
	€000	€000
Stationery	10	10
IT consumables	11	17
	21	27

2.5 Other debit balances

at 31 December	2018	2017
	€000	€000
Recoupable travel expenditure	9	9
Recoupable travel pass scheme expenditure	178	138
Recoupable salaries	16	42
Other debit suspense items	158	32
	361	221

2.6 Other credit balances

at 31 December	2018	2017
	€000	€000
Amounts due to the State		
Income Tax	477	650
Pay Related Social Insurance	212	259
Professional Services Withholding Tax	247	218
Value Added Tax	156	72
Pension contributions	2	91
Local Property Tax	4	3
Ministerial salary surrender	—	8
	1,098	1,301
Payroll deductions held in suspense	—	149
Other credit suspense items	166	162
	1,264	1,612

2.7 Net Exchequer funding due

at 31 December	2018	2017
	€000	€000
Surplus to be surrendered	3,338	1,326
Deferred surrender	—	685
Exchequer grant undrawn	(2,402)	(1,336)
Net Exchequer funding due	936	675
Represented by:		
Debtors		
Bank and cash	1,839	2,066
Debit balances: suspense	361	221
	2,200	2,287
Creditors		
Due to State	(1,098)	(1,301)
Credit balances: suspense	(166)	(311)
	(1,264)	(1,612)
	936	675

2.8 Commitments

at 31 December	2018	2017
	€000	€000
Global commitments		
Procurement of goods and services	599	360
Capital projects	454	—
Total of legally enforceable commitments	1,053	360

2.9 Matured liabilities

at 31 December	2018	2017
	€000	€000
Estimates of matured liabilities not discharged at year end	9	3

2.10 Contingent liabilities

The Department received a final judgment in its favour in respect of a legal case and costs were partly awarded in favour of the Department. However, the Department is also liable for some costs and the amount involved is being determined through the process of assessment and measurement of legal costs by the Office of the Taxing Master. The Office has contingent liabilities estimated at €260,000. The Department has also received notice of a personal injury claim that is due before the courts in 2019.

Note 3 Vote Expenditure

Analysis of administration expenditure

		2018		2017
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	25,798	25,452	22,165
ii	Travel and subsistence	322	287	265
iii	Training and development and incidental expenses	1,071	1,162	1,029
iv	Postal and telecommunications services	344	198	186
v	Office equipment and external IT services	1,143	994	987
vi	Office premises expenses	468	269	195
vii	Consultancy and other services	37	—	12
		29,183	28,362	24,839

Significant variations

Administration expenditure has been apportioned across the programmes, to present complete programme costings. The following outlines the reasons for significant variations (+/- 25% and €100,000) in the administration expenditure of the Vote.

iv *Postal and telecommunications services*

Estimate provision: €344,000, outturn: €198,000

The underspend of €146,000 on postal and telecommunications services occurred as these services are demand led and can be difficult to estimate.

vi *Office premises expenses*

Estimate provision: €468,000, outturn: €269,000

The underspend of €199,000 in relation to office premises expenses was due to costs not being billed within the year by suppliers as well as accommodation being acquired by the Department much later in the year than had been anticipated.

Programme A Public Expenditure and Sectoral Policy

		2018		2017
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	8,097	8,552	7,614
A.2	Administration – non pay	588	443	797
A.3	Economic and Social Research Institute – administration and general expenses	2,775	2,775	2,675
A.4	Structural funds technical assistance and other costs	1,272	1,177	1,275
A.5	Technical assistance costs of Regional Assemblies	650	638	631
A.6	Peace Programme/ Northern Ireland INTERREG	890	833	608
A.7	Special EU Programmes Body	1,300	1,030	998
A.8	Ireland/ Wales and Transnational INTERREG	150	131	131
A.9	Consultancy and other services	228	23	101
A.10	Funding for pensions for bodies under the aegis of the Department	519	755	262
A.11	Irish Government Economic & Evaluation Service	250	156	178
		16,719	16,513	15,270

Significant variations

Overall, the expenditure in relation to Programme A was €206,000 lower than provided. Administration expenditure variances have already been explained and the balance of the variance of €516,000 was mainly due to the following:

A.7 Special EU Programmes Body

Estimate provision: €1.3 million, outturn €1.03 million

The underspend in expenditure of €270,000 relative to the estimate provision was due to the impact of the delay in 2014-2020 programme expenditure along with the favourable euro to sterling exchange rate.

A.9 Consultancy and other services

Estimate provision: €228,000, outturn: €23,000

The underspend in expenditure of €205,000 relative to the estimate provision was due to the timing of reviews of OPW Flood Relief Environment Impact Schemes for Ministerial confirmation. Savings also arose on a number of proposed consultancy projects in the Expenditure Policy and Reporting Division due to in-house completion of work, and some planned activities not going ahead due to other competing business priorities all which contributed to the lower outturn.

A.10 Funding for pensions for bodies under the aegis of the Department

Estimate provision: €519,000, outturn €755,000

The increase in expenditure of €236,000 relative to the estimate provision was due to a number of retirements that were unanticipated by bodies under the aegis of the Department when the Revised Estimates were being concluded in late 2017.

Programme B Public Service Management and Reform

		2018		2017
		Estimate provision		Outturn
		€000	€000	€000
B.1	Administration – pay	17,701	16,899	14,550
B.2	Administration – non pay	2,797	2,467	1,877
B.3	Institute of Public Administration	2,725	2,725	2,725
B.4	Civil service arbitration and appeals procedure	40	40	33
B.5	Consultancy and other services	618	302	291
B.6	Office of the Government Chief Information Officer			
	Original	12,465		
	Deferred Surrender	685		
		13,150	13,433	14,441
B.7	Reform agenda	2,050	1,599	1,862
B.8	Employee Assistance Officer shared service	1,356	1,347	1,305
B.9	Public Service Pay Commission	360	307	166
B.10	Civil service learning and development programme	2,100	1,395	87
B.11	Single public service pension administration project	380	366	164
B.12	Implementation of Protected Disclosures Act	220	220	220
		43,497	41,100	37,721

Significant variations

Overall, the expenditure in relation to Programme B was €2.397 million lower than provided. Administration expenditure variances have already been explained and the balance of the variance of €1.265 million was mainly due to the following:

B.5 Consultancy and other services

Estimate provision: €618,000, outturn: €302,000

The saving in expenditure of €316,000 relative to the estimate provision was, in the main, due to costs associated to a court case which did not materialise in 2017 as well as a number of smaller savings across the business units in Programme B.

B.7 Reform agenda

Estimate provision: €2.05 million, outturn: €1.599 million

The saving in expenditure of €451,000 relative to the estimate provision was due to a combination of smaller savings over a number of policy and programme areas in HR resourcing and capacity.

B.10 Civil service learning and development programme

Estimate provision: €2.1 million, outturn: €1.395 million

The saving in expenditure of €705,000 relative to the estimate provision was due to the procurement process to develop the IT platform required for the civil service learning and development service taking longer than anticipated. The work on the IT platform was completed in 2019.

Note 4 Receipts

4.1 Appropriations-in-aid

	2018		2017
	Estimated	Realised	Realised
	€000	€000	€000
1 EU programmes	1,500	1,924	—
2 Pension cashflow surpluses	56	58	58
3 Miscellaneous	45	81	74
4 Receipts from pension-related deduction on public service remuneration	1,700	1,973	1,765
Total	3,301	4,036	1,897

Significant variations

Overall, appropriations-in-aid were €735,000 more than the estimate.

Explanations for variances are set out below:

1 EU programmes

Estimate provision: €1.5 million, outturn: €1.924 million

The increase of €424,000 was because payments expected at the end of 2017 were not received until 2018. Due to the late timing of the receipts, they were not included in the 2018 estimates.

4 Receipts from pension-related deduction on public service remuneration

Estimate provision: €1.7 million, outturn: €1.973 million

The increase of €273,000 was due to the increase in headcount as well as anticipated changes in the composition of staff due to retirements and turnover not being realised.

4.2 Extra receipts payable to the Exchequer

	2018	2017
	€000	€000
Balance at 1 January	8	—
Voluntary surrender of ministerial salaries	4	8
Open data award refund	3	—
EU Interact III refund	5	—
Transferred to Exchequer	(20)	—
Balance at 31 December	—	8

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

	2018	2017
Number of staff at year end	431	397

5.2 Pay

	2018	2017
	€000	€000
Pay	26,129	23,076
Higher, special or additional duties allowance	262	250
Other allowances	145	144
Overtime	51	32
Employer's PRSI	1,785	1,475
Total pay ^{a,b}	28,372	24,977

Notes ^a The total pay figure is inclusive of pay in subheads A.1, A.4, A.6, A.7, B.1, B.7 and B.8

^b Staff working in the Special EU Programmes Body (SEUPB) which is headquartered in Belfast are not included in PER staff numbers. SEUPB is a North South Body established under the Good Friday Agreement and PER contributes to its payroll costs from subheads A.6 and A.7 which are included in pay above.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2018	2017
			€	€
Higher, special or additional duties	41	8	20,806	29,414
Other allowances	11	—	8,866	12,498
Overtime	36	—	8,931	5,600
Extra remuneration in more than one category	7	4	18,860	14,338

5.4 Other remuneration arrangements

This account includes expenditure of €7,969 (2017: €146,586) in respect of one officer who was serving outside the Department for all or part of 2018 and whose salary was paid by the Department.

Under the terms of the AHCPs 1% Programme for Competitiveness and Work (PCW) restructuring agreement 40 officers (2017: 37) received a total of €90,482 (2017: €83,787) in respect of PCW/seniority allowances.

5.5 Payroll overpayments

Overpayments at year end were €49,978 in respect of 23 individuals (2017: €18,224, 10 individuals). Of this, €26,806 (2017: €9,344) have a recovery plans in place in respect of eight individuals. Four individuals with recovery plans in place to a value of €7,418 transferred to other Departments in the year.

Note 6 Miscellaneous

6.1 EU funding

The outturn shown in headings A.4, A.5, A.6 and A.8 includes the following payments in respect of activities which are co-financed by the EU.

		2018		2017
		Estimate	Outturn	Outturn
		€000	€000	€000
A.4	Structural funds technical assistance and other costs	1,006	927	1,044
A.5	Technical assistance costs of Regional Assemblies	650	638	631
A.6	Peace Programme/Northern Ireland INTERREG	890	833	608
A.8	Ireland/Wales and Transnational INTERREG	150	131	131
		2,696	2,529	2,414

6.2 Committees, commissions and special inquiries

	Year of appointment	2018	2017
		€000	€000
Civil Service Arbitration Board ^a	1950/51	23	17
Public Service Pay Commission ^b	2017	307	166
		330	183

Notes ^a The Civil Service Arbitration Board provides means acceptable both to the State and to its employees for dealing with claims and proposals relating to the conditions of service of civil servants and to secure the fullest co-operation between the State, as employer, and civil servants, as employees, for the better discharge of public business.

^b The Public Service Pay Commission was established to consider public service remuneration matters and report to the Government.

Note 7 Contingency Fund

	2018	2017
	€000	€000
Balance at 1 January	1,200	1,200
Receipts	—	—
Payments	—	—
Balance at 31 December	<u>1,200</u>	<u>1,200</u>

Note The Contingency Fund is a non-statutory fund formed in 1923. The fund is available for use to facilitate the defraying of urgent or unforeseen expenditure which is not covered by the ordinary Votes and for which it may be impracticable to seek the immediate approval of Dáil Éireann e.g. during recess.

The procedures in relation to the operation of the Fund are set out in *Public Financial Procedures* (Sections C.1.5 to C.1.12).

The size of the Fund is reviewed every five years. Following a review in 2014, it was decided that the Fund should remain at its existing level.

Appendix A Accounts of bodies and funds under the aegis of the Department of Public Expenditure and Reform

The following table lists the bodies and funds under the aegis of the Department and where the Department has an obligation to present financial statements. It indicates, as at end March 2019, the period to which the last audited financial statements relate and when they were presented to the Oireachtas.

Body/ departmental fund	Last accounting period	Date of audit report	Date received by Minister/ Department	Date presented to the Oireachtas
Economic and Social Research Institute	2017	5 Dec 2018	21 Dec 2018	12 Mar 2019
Institute of Public Administration	2017	15 Sep 2018	27 Nov 2018	13 Dec 2018
Ireland-United States Educational Fund	2017	21 Nov 2018	21 Nov 2018	31 Dec 2018
Regulator of the National Lottery	2017	7 Jul 2018	9 Nov 2018	22 Nov 2018
Special EU Programmes Body	2017	7 Jul 2018	9 Nov 2018	29 Nov 2018
State Property Miscellaneous Deposit Account	2017	18 Dec 2018	18 Dec 2018	31 Dec 2018
Travellers' Protection Fund Investment Account	2017	29 Jun 2018	29 Jun 2018	31 Dec 2018