

Appropriation Account 2016

Vote 18

National Shared Services Office

Introduction

As Secretary General of the Department of Public Expenditure and Reform, I am the Accounting Officer for Vote 18. I am required 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 2016 for the salaries and expenses of the National Shared Services Office.

The expenditure outturn is compared with the sums:

- (a) granted by Dáil Éireann under the Appropriation Act 2016, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2016 out of the unspent 2015 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €8.09 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 have been applied in the preparation of the account except for the following.

Stock policy

The Department of Finance (Vote 7), Department of Public Expenditure and Reform (Vote 11), National Shared Service Office (Vote 18) and the Office of Government Procurement (Vote 39) share IT consumable stocks. They are allocated on the basis of staff numbers in the respective Votes.

For efficiency and convenience reasons, spend on IT consumable stock is recorded under Vote 11. However, as the stock is deemed to be shared, it is included in the operating cost notes to the Accounts of Vote 7, Vote 11, Vote 18 and Vote 39 and is allocated on the basis of staff numbers in the respective Departments.

Basis of charge for services

The National Shared Service Office applies a service charge for its HR and pensions administration service. The PeoplePoint 2016 service charge has distributed 35% of operational costs on a pro-rata basis among each public sector body served (based on their employee headcount). The remaining 65% is borne by the National Shared Service Office.

The method of charge for payroll shared services is by way of payroll budget suppression on an Exchequer-neutral basis. As public sector bodies come on-board for payroll shared services, a related budget reduction is applied on the customer Vote.

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 National Shared Services Office, which exists on an administrative basis within the Department of Public Expenditure and Reform.

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.

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 18.

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. All capital spend has been executed in accordance with relevant guidelines with the exception of one project where actual costs incurred have greatly exceeded the contract value
- The National Shared Services Office 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 40/02 with a total value of €30,000.

Matter for attention – Overpayments

In the appropriation accounts of 2014 and 2015, I drew attention to the matter of overpayments which can occur for a number of reasons in any organisation be it private or public sector. These include, but are not limited to, delays in applying, approving or processing pay-impactful absences, including sick leave absences or other leave arrangements, and errors in calculating allowances, payroll or expenses. Once an organisation becomes a customer of PeoplePoint, the responsibility for agreeing and processing the recoupment plans for any moneys owed transfers to PeoplePoint with assistance from local HR where required, while some legacy cases are managed by the relevant public sector bodies. The National Shared Services Office, through PeoplePoint and the Payroll Shared services Centre (PSSC), continue to engage with client bodies on the early identification and reporting of overpayment cases.

The Public Service Sick Leave Scheme, that reduced thresholds and has saved circa €50 million annually across the public sector, has had an unintended consequence of bringing overpayments 'forward'. The pay-affecting threshold moved from six months to three months, therefore halving the time within which an overpayment could occur, with employees potentially reaching the thresholds of paid sick leave twice as fast. The payroll process is necessarily completed before the end of the pay period to avoid late payment of salary. This has impacted significantly on the overpayments value within the system.

Since early 2016, the number of employees serviced by PeoplePoint has increased by 4,400 to 34,500. The number of new overpayment cases at c. 450 a month has remained constant due primarily to a number of interventions identified by the overpayment working group and implemented through policy and technology changes.

A lack of centralised historic information (pre-PeoplePoint) on overpayments within PeoplePoint's existing customer base means that the previous number and value of overpayments is difficult to accurately conclude. In addition, while the transition of clients to PeoplePoint is substantially complete, there are still transitions to happen during 2017 into the PSSC, therefore values referenced in this note are for those public sector bodies currently being serviced by either PeoplePoint or PSSC.

For the calendar year to 31 December 2016, overpayments to the value of €4,405,335 (5,481 cases) have been identified. Some of these pre-date 2016.

Cases are closed for a number of reasons – for example, recoupment plans have been put in place, or a case has been referred back to the relevant public sector body to manage. During the year, 5,200 cases with overpayments of €4.4 million, including 780 cases with no values, were closed. At 31 December 2016, 1,378 cases with a value of €2.8 million were being pursued in collaboration with departmental local HR units and a further 648 cases recorded were awaiting a value.

The PSSC (the relevant payment centre within the NSSO) collected €1.9 million in respect of overpayments through departmental payrolls it services.

NSSO management and the cross departmental overpayments working group convened to examine the issue continue to work at identifying interventions in policy, process and technology which will have the effect of reducing the incidence of overpayments and the time taken to get an overpayment into recoupment.

Internal Audit and Audit Committee

The National Shared Services Office (Vote 18) exists on an administrative basis within the Department of Public Expenditure and Reform and I confirm that that 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.

Robert Watt
Accounting Officer
National Shared Services Office

24 March 2017

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 18 National Shared Services Office

I have audited the appropriation account for Vote 18 National Shared Services Office for the year ended 31 December 2016 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, and in accordance with standard accounting policies and principles for appropriation accounts.

Responsibility of the Accounting Officer

In accordance with Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is required to prepare the appropriation account. By law, the account must be submitted to me by 31 March following the end of the year of account.

The Accounting Officer is also responsible for the safeguarding of public funds and property under his control, for the efficiency and economy of administration by his Department and for the regularity and propriety of all transactions in the appropriation account.

Responsibility of the Comptroller and Auditor General

I am required under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation accounts of all Votes and to perform such tests as I consider appropriate for the purpose of the audit.

Upon completion of the audit of an appropriation account, I am obliged to provide a certificate stating whether, in my opinion, the account properly presents the receipts and expenditure related to the Vote. I am also required to refer to any material case in which

- a department or office has failed to apply expenditure recorded in the account for the purposes for which the appropriations made by the Oireachtas were intended, or
- transactions recorded in the account do not conform with the authority under which they purport to have been carried out.

Under Section 3 (10) of the Comptroller and Auditor General (Amendment) Act 1993, I am required to prepare each year, a report on any matters that arise from the audits of the appropriation accounts or examinations of accounting controls.

Scope of audit

An audit includes examination, on a test basis, of evidence relevant to the amounts and regularity of financial transactions included in the account and an assessment of whether the accounting provisions of the Department of Public Expenditure and Reform's *Public Financial Procedures* have been complied with.

The audit involves obtaining sufficient evidence to give reasonable assurance that the appropriation account is free from material misstatement, whether caused by fraud or other irregularity or error. I also seek to obtain evidence about the regularity of financial transactions in the course of the audit. In forming the audit opinion, the overall adequacy of the presentation of the information in the appropriation account is evaluated.

Opinion on the appropriation account

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 18 National Shared Services Office for the year ended 31 December 2016.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, adequate accounting records have been kept by the Department of Public Expenditure and Reform. The appropriation account is in agreement with the accounting records.

Reporting on matters arising from audit

Chapter 10 of my report on the accounts of the public services for 2016 refers to certain other matters relating to Vote 18 National Shared Services Office.

Seamus McCarthy
Comptroller and Auditor General

25 September 2017

Vote 18 National Shared Services Office Appropriation Account 2016

	Estimate provision		2016	2015
			Outturn	Outturn
	€000	€000	€000	€000
Programme expenditure				
A Provision of shared services including personnel, payroll and pension administration services				
<i>Current year provision</i>	42,690			
<i>Deferred surrender</i>	1,248			
		43,938	36,405	26,183
Gross expenditure				
<i>Current year provision</i>	42,690			
<i>Deferred surrender</i>	1,248			
		43,938	36,405	26,183
<i>Deduct</i>				
B Appropriations-in-aid		4,780	5,338	4,193
Net expenditure				
<i>Current year provision</i>	37,910			
<i>Deferred surrender</i>	1,248			
		39,158	31,067	21,990

Surplus for surrender

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under Section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year.

	2016	2015
	€	€
Surplus	8,091,142	18,040,605
Deferred surrender	–	(1,248,000)
Surplus to be surrendered	8,091,142	16,792,605

Analysis of administration expenditure

		2016		2015
		Estimate	Outturn	Outturn
		provision		
		€000	€000	€000
i	Salaries, wages and allowances	22,950	19,306	15,417
ii	Travel and subsistence	95	83	67
iii	Training and development and incidental expenses	1,005	812	586
iv	Postal and telecommunications services	1,070	559	195
v	Office equipment and external IT services	4,610	2,728	3,081
vi	Office premises expenses	635	362	202
		<u>30,365</u>	<u>23,850</u>	<u>19,548</u>

Notes to the Appropriation Account

1 Operating Cost Statement 2016

	Note	2016 €000	2015 €000
Programme cost		12,555	6,635
Pay		19,306	15,417
Non pay		4,544	4,131
Gross expenditure		36,405	26,183
<i>Deduct</i>			
Appropriations-in-aid		5,338	4,193
Net expenditure		31,067	21,990
Changes in capital assets			
Purchases cash		(6,368)	
Depreciation		4,718	
		(1,650)	3,213
Changes in assets under development			
Cash payments		(5,824)	(3,816)
Changes in net current assets			
Increase in closing accruals		746	
Decrease in stock		3	
		749	(907)
Direct expenditure		24,342	20,480
Expenditure borne elsewhere			
Net allied services expenditure	1.1	(8,498)	(1,877)
Notional rents (non cash)		302	151
Net programme cost		16,146	18,754

1.1 Net Allied Services Expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 18 borne elsewhere

		2016 €000	2015 €000
Vote 7 Finance	e	198	194
Vote 9 Revenue		5	1
Vote 13 Office of Public Works		922	1,033
Apportioned cost of shared services for other votes		(9,623)	(3,105)
		<u>(8,498)</u>	<u>(1,877)</u>

'e' indicates that the number is an estimated value or an apportioned cost.

2 Balance Sheet as at 31 December 2016

	Note	2016 €000	2015 €000
Capital assets	2.2	14,729	11,535
Capital assets under development	2.3	12,809	8,439
		27,538	19,974
Current assets			
Bank and cash	2.4	20,118	17,528
Stocks	2.5	15	18
Prepayments		545	1,288
Accrued income		–	71
Other debit balances	2.6	150	252
Total current assets		20,828	19,157
Less current liabilities			
Accrued expenses		167	236
Other credit balances	2.7	1,792	720
Client funding/advance balances	2.9	17,294	15,804
Net liability to the Exchequer	2.8	1,182	1,255
Total current liabilities		20,435	18,015
Net current assets		393	1,142
Net assets		27,931	21,116
Represented by:			
State funding account	2.1	27,931	21,116

2.1 State Funding Account	Note	2016 €000	2015 €000
Balance at 1 January		21,116	19,871
Disbursements from the Vote			
Estimate provision	Account	39,158	
Surplus to be surrendered	Account	(8,091)	
Net vote		31,067	21,990
Expenditure (cash) borne elsewhere	1.1	(8,498)	(1,877)
Non cash items – capital assets and depreciation		–	(265)
Non cash items – capital assets and depreciation – transfer from OGP		47	–
Non cash items – capital assets and depreciation – transfer to OGP		(36)	–
Non cash item – CAUD adjustment		79	–
Non cash expenditure – notional rent		302	151
Net programme cost	1	(16,146)	(18,754)
Balance at 31 December		27,931	21,116

2.2 Capital Assets

	IT equipment €000	Furniture and fittings €000	Office equipment €000	Total €000
Gross assets				
Cost or valuation at 1 January 2016	15,199	486	77	15,762
Additions	7,881	20	—	7,901
Assets transferred from OGP ^a	79	—	—	79
Assets transferred to OGP ^a	(36)	—	—	(36)
Cost or valuation at 31 December 2016	<u>23,123</u>	<u>506</u>	<u>77</u>	<u>23,706</u>
Accumulated depreciation				
Opening balance at 1 January 2016	4,070	128	29	4,227
Depreciation for the year	4,652	51	15	4,718
Depreciation on transferred assets ^a	32	—	—	32
Cumulative depreciation at 31 December 2016	<u>8,754</u>	<u>179</u>	<u>44</u>	<u>8,977</u>
Net Assets at 31 December 2016	<u>14,369</u>	<u>327</u>	<u>33</u>	<u>14,729</u>
Net Assets at 31 December 2015	<u>11,129</u>	<u>358</u>	<u>48</u>	<u>11,535</u>

^a IT equipment was moved between the Office of Government Procurement and the National Shared Services Office to address business needs.

2.3 Capital Assets under Development

	In-house computer applications	
at 31 December	2016 €000	2015 €000
Opening balance at 1 January	8,439	17,021
Cash payments for the year	5,824	3,816
Transfer to capital assets	(1,533)	(12,398)
Adjustment	79	—
Balance at 31 December	<u>12,809</u>	<u>8,439</u>

2.4 Bank and Cash

at 31 December	2016 €000	2015 €000
PMG balances and cash	2,824	1,724
Commercial bank account	17,294	15,804
	<u>20,118</u>	<u>17,528</u>

2.5 Stocks

at 31 December	2016 €000	2015 €000
Stationery	4	7
IT consumables	11	11
	<u>15</u>	<u>18</u>

2.6 Other Debit Balances	2016	2015
at 31 December	€000	€000
Travel pass scheme	67	—
Recoupable salaries	6	9
Other debit suspense items	77	243
	<u>150</u>	<u>252</u>

2.7 Other Credit Balances	2016	2015
At 31 December	€000	€000
Amounts due to the State		
VAT	—	—
Income Tax	217	178
Pay Related Social Insurance	245	181
Professional Services Withholding Tax	1,074	142
Pension contributions	70	58
Local Property Tax	3	3
Universal Social Charge	70	72
	<u>1,679</u>	<u>634</u>
Payroll deductions held in suspense	113	86
	<u>1,792</u>	<u>720</u>

2.8 Net Liability to the Exchequer	2016	2015
At 31 December	€000	€000
Surplus to be surrendered	8,091	16,792
Deferred surrender	—	1,248
Exchequer grant undrawn	(6,909)	(16,785)
Net liability to the Exchequer	<u>1,182</u>	<u>1,255</u>

Represented by:**Debtors**

Bank and cash	20,118	17,527
Debit balances: suspense	150	252
	<u>20,268</u>	<u>17,779</u>

Creditors

Due to State	(1,679)	(634)
Client funding/advance balances	(17,294)	(15,804)
Credit balances suspense	(113)	(86)
	<u>(19,086)</u>	<u>(16,524)</u>
	<u>1,182</u>	<u>1,255</u>

2.9 Client Funded Payroll Bank Account

The National Shared Services Office provides a payroll shared service function to a number of Government departments/offices and agencies. The balance on this account was €17,294,408 at 31 December 2016, all of which represents money lodged to the account by these client offices to cover funding for salaries over the new year period.

2.10 Commitments	2016	2015
at 31 December	€000	€000
a) Global Commitments		
Procurement of goods and services	2,235	4,418
Capital projects	33,955	—
Total of legally enforceable commitments	<u>36,190</u>	<u>4,418</u>

b) Major Capital Commitments

Project	Cumulative expenditure to 31 December 2015	Expenditure in 2016	Project commitments in subsequent years	Expected total spend lifetime of project 2016	Expected total spend lifetime of project 2015
	€000	€000	€000	€000	€000
Payroll shared services	7,145	1,466	1,761	10,373	8,745
Financial management shared services	1,850	8,617	32,194	42,661	36,231
	<u>8,995</u>	<u>10,083</u>	<u>33,955</u>	<u>53,034</u>	<u>44,976</u>

Significant variations

An explanation is provided below where major capital commitments increase by more than €500,000 from 2015 to 2016

Project	Expected total spend 2016	Expected total spend 2015	Year on year increase	Explanation
	€000	€000	€000	
Payroll shared services	10,373	8,745	1,628	The increase is due to additional commitments arising from the revision of the project implementation plan.
Financial management shared services	42,661	36,231	6,430	The estimated costs were reviewed in 2016 following procurement of services required to develop the project in December 2015 and review of other project related costs such as the staffing requirements for the Financial Management Shared Services Centre, facilities and transition support for public service bodies.

2.11 Matured Liabilities	2016	2015
at 31 December	€000	€000
Estimate of matured liabilities not discharged at year end	2	3

3 Programme Expenditure by Subhead

		2016		2015
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A	National Shared Services Office			
A.1	Administration – pay	22,950	19,306	15,417
A.2	Administration – non pay	7,415	4,544	4,131
A.3	PeoplePoint project	600	496	2,114
A.4	Payroll shared services project	2,690	2,387	2,251
A.5	Financial management shared services project			
	<i>Current year provision</i>	9,035		
	<i>Deferred surrender</i>	1,248	10,283	9,672
				2,270
			43,938	36,405
				26,183

Significant variations

Overall, the expenditure in relation to the programme was some €7.5 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided	Explanation
	€000	
Administration – pay	3,644	This surplus arose due largely to delays in transfers of staff from departmental payroll centres to the payroll shared service as well as delays in staffing within HR shared services and corporate business units.
Administration – non pay	2,871	Largely driven by delays in staffing migrations which in turn affected non pay costs also. Office fit outs were delayed and due to commence in early 2017. There was also a revision of the prepayment of the 2017 systems maintenance for which a rescheduled payment pattern has been agreed.
PeoplePoint project	104	Underspend arose on payroll costs within the project, as actual staff numbers were lower than budget.
Payroll shared services project	303	Payroll shared services underspend arose on payroll €180,000 and capital fit out costs €130,000, which were being carried out in 2017.
Financial shared services project	611	Underspend largely driven by delays in recruitment of staff.

4 Receipts

4.1 Appropriations-in-aid	2016		2015
	Estimated	Realised	Realised
	€000	€000	€000
1. Receipts from pension-related deduction on public service remuneration	720	461	598
2. PeoplePoint levy	4,000	4,714	3,517
3. Miscellaneous	60	163	78
Total	4,780	5,338	4,193

Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Description	Less/ (more) than provided	Explanation
	€000	
Receipts from pension-related deduction on public service remuneration	259	Receipts were lower than budgeted due to salaries being significantly underspent in 2016.
PeoplePoint levy	(714)	This additional receipt arose as the percentage recharged to public service bodies was increased in 2016.
Miscellaneous	(103)	Miscellaneous receipts include illness benefit / maternity benefit etc. and as such are extremely difficult to predict.

5 Employee Numbers and Pay

	2016	2015
Number of staff at year end (full time equivalents)	601	542
	2016	2015
	€000	€000
Pay ^a	19,226	15,825
Higher, special or additional duties allowance	11	69
Other allowances	29	16
Overtime	163	83
Employer's PRSI	1,607	1,291
Redundancy	51	—
Total pay	21,087	17,284

^a The total pay figure is inclusive of pay in subheads A.1, A.3, A.4 and A.5.

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2016 €	Maximum individual payment 2015 €
Higher, special or additional duties	9	—	2,811	18,056
Other allowances	7	—	6,532	3,692
Overtime	208	—	5,343	7,014
Extra remuneration in more than one category	—	—	—	3,766

5.2 Redundancy Payments

Redundancy payments totalling €51,393 were paid to two staff members under the voluntary redundancy scheme.

5.3 Payroll Overpayments

Overpayments at the year-end were €86,500 (121 cases) (2015: €27,200, 26 cases). Of this, €24,800 (14 cases) have recovery plans in place.

6 Miscellaneous

6.1 Public Service Bodies in Shared Services at 31 December 2016

HR Shared Services – PeoplePoint

An Garda Síochána Ombudsman Commission
 Central Statistics Office
 Chief State Solicitor's Office
 Courts Service
 Department of Communications, Climate Action and Environment.
 Department of Agriculture, Food and the Marine
 Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs
 Department of Children and Youth Affairs
 Department of Defence
 Department of Education and Skills
 Department of Housing, Planning, Community and Local Government
 Department of Finance
 Department of Foreign Affairs and Trade (incl. Ireland Aid)
 Department of Health
 Department of Jobs, Enterprise and Innovation
 Department of Justice and Equality
 Department of Public Expenditure and Reform (including the Office of Government Procurement and the National Shared Services Office)
 Department of Social Protection
 Department of the Taoiseach
 Department of Transport, Tourism and Sport
 Irish Human Rights and Equality Commission
 Legal Aid Board
 National Council for Special Education
 National Library of Ireland
 National Museum of Ireland
 Office of Public Works
 Office of the Attorney General
 Office of the Comptroller and Auditor General
 Office of the Director of Public Prosecutions
 Office of the Ombudsman
 Office of the Revenue Commissioners
 Ordnance Survey Ireland
 President's Establishment
 Property Registration Authority
 Public Appointments Service
 Road Safety Authority
 State Examination Commission
 State Laboratory
 Valuation Office

Payroll Shared Services Centre

An Garda Síochána (including Garda Force and Garda Civilian)
 Central Statistics Office
 Chief State Solicitor's Office
 Courts Service
 Civil Service Redress Board
 Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs
 Department of Communications, Climate Action and Environment
 Department of Defence (including the Defence Forces, Civilian Staff and Military Pensioners)
 Department of Education and Skills
 Department of Finance (including PMG Pensioners)
 Department of Foreign Affairs and Trade (incl. Ireland Aid)
 Department of Health
 Department of Justice and Equality (including An Garda Síochána Ombudsman Commission (GSOC), National Disability Authority and Child Detention Schools)
 Department of Public Expenditure and Reform (including the Office of Government

Procurement and the National Shared Services Office)
Department of Housing, Planning, Community & Local Government
Department of the Taoiseach
Department of Transport, Tourism and Sport
Department of Agriculture, Food and the Marine
Health Information and Quality Authority (HIQA)
Irish Human Rights and Equality Commission
Irish Prison Service
Law Reform Commission
Legal Aid Board
National Council for Curriculum and Assessment
National Council for Special Education
National Library of Ireland
National Museum of Ireland
Office of the Attorney General
Office of the Comptroller and Auditor General
Office of the Director of Public Prosecutions
Office of the Ombudsman
Office of the Revenue Commissioners
President's Establishment
Property Registration Authority
Public Appointments Service
State Examinations Commission
State Laboratory
Dept. of Children and Youth Affairs