

Appropriation Account 2019

Vote 7

Office of the Minister for Finance

Introduction

As Accounting Officer for Vote 7, 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 Minister for Finance, including the Paymaster-General's Office, for certain services administered by the Office of the Minister and for payment of certain grants.

The 2019 appropriation account records expenditure on two programme areas of Economic and Fiscal Policy and Banking and Financial Services. The 2018 outturn figures for Delivery of Shared Services programme have been reallocated across these two programmes to reflect the new structure of the Department.

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

A surplus of €2.083 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, except for the following:

Stocks and capital assets

The Department of Finance (Vote 7) and the Department of Public Expenditure and Reform (Vote 11) share IT consumable stock. 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 and spend on IT consumable stocks is recorded under Vote 11. 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, 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. In general, furniture and fittings and office equipment assets are recorded on the asset register of the Department of Finance and IT equipment assets are recorded on the asset register of the Department of Public Expenditure and Reform. Depreciation on assets is charged annually to each department on the basis of staff numbers. Notwithstanding any of the above, the Department of Finance has purchased certain assets since 2012 which were for its exclusive use and the depreciation in respect of these is not apportioned.

Depreciation is calculated annually and is charged in full in the year of acquisition/commission and no depreciation is charged in the year of disposal.

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.

Shared services

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

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

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 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.

Procurement compliance

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 contract with a value of €73,216, was listed on my annual return in respect of Circular 40/2002. A brief outline of the contract is set out below:

- A specialist translation service was engaged to assist in the preparation of a State Aid case. The Department has commenced preparation for a competitive tendering process via eTenders for State aid related translations. It is expected that a supplier will be appointed during Q2/2020.

Internal audit and Audit Committee

I confirm that the Department uses the services of the Department of Public Expenditure and Reform internal audit function under the terms of a service level agreement between the two Departments. The Department of Public Expenditure and Reform internal audit unit operates under a written charter which has been approved by the Secretary General of the Department of Public Expenditure and Reform. Its work is informed by analysis of the financial risks to which the Department of Finance is exposed and its annual internal audit plans (which are prepared in consultation with the Audit Committee and 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 Executive 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. Control deficiencies are communicated to those responsible for taking corrective action, to management and the Executive 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.

Significant financial risks

There are no significant financial risks for the Vote.

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 2019 that require disclosure in the appropriation account.

Derek Moran
Accounting Officer
Office of the Minister for Finance

30 March 2020

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 7 Office of the Minister for Finance

Opinion on the appropriation account

I have audited the appropriation account for Vote 7 Office of the Minister for Finance 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 7 Office of the Minister for Finance 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 Minister for Finance 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 2020

Vote 7 Office of the Minister for Finance

Appropriation Account 2019

		2019		2018
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Economic and fiscal policy			
	<i>Original</i>	24,039		
	<i>Supplementary</i>	22,900		
			46,939	47,542
				23,016
B	Banking and financial services policy			
	<i>Original</i>	17,057		
	<i>Supplementary</i>	(1,700)		
			15,357	12,624
				13,121
Gross expenditure				
	<i>Original</i>	41,096		
	<i>Supplementary</i>	21,200		
			62,296	60,166
				36,137
	<i>Deduct</i>			
C	Appropriations-in-aid		1,380	1,333
				1,854
Net expenditure				
	<i>Original</i>	39,716		
	<i>Supplementary</i>	21,200		
			60,916	58,833
				34,283

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	2,083,438	6,364,005

Derek Moran

Accounting Officer
Office of the Minister for Finance

30 March 2020

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2019

	2019	2018
	€000	€000
Programme cost	37,284	14,129
Pay	18,957	18,109
Non pay	3,925	3,899
Gross expenditure	60,166	36,137
<i>Deduct</i>		
Appropriations-in-aid	1,333	1,854
Net expenditure	58,833	34,283
Changes in capital assets		
Purchases cash	(104)	
Depreciation	110	62
Changes in net current assets		
Increase in closing accruals	47	
Increase in stock	(3)	500
Direct expenditure	58,883	34,845
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	14,495	14,279
Notional rents	1,065	1,028
Net programme cost	74,443	50,152

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 7 borne elsewhere, net of costs of services provided to other Votes.

	2019	2018
	€000	€000
Vote 11 Public Expenditure and Reform	330	280
Vote 12 Superannuation and Retired Allowances	13,007	12,284
Vote 13 Office of Public Works	1,959	1,910
Vote 18 National Shared Services Office	29	607
Central Fund — Ministerial pensions	200	225
	15,525	15,306
Apportioned cost of accounting and facility support for other Votes	(1,030)	(1,027)
	14,495	14,279

Note 2 Statement of Financial Position as at 31 December 2019

	Note	2019 €000	2018 €000
Capital assets	2.1	303	481
Current assets			
Bank and cash	2.2	825	1,807
Stocks	2.3	18	15
Other debit balances	2.4	226	242
Prepayments		420	301
Accrued income		15	117
Total current assets		1,504	2,482
Less current liabilities			
Accrued expenses		254	190
Other credit balances	2.5	680	544
Net Exchequer funding	2.6	371	1,505
Total current liabilities		1,305	2,239
Net current assets		199	243
Net assets		502	724
Represented by:			
State funding account	2.7	502	724

2.1 Capital assets

	IT equipment €000	Furniture and fittings €000	Office equipment €000	Total €000
Gross assets				
Cost or valuation at 1 January 2019	591	497	388	1,476
Additions	92	12	—	104
Disposals	—	—	(64)	(64)
Adjustment ^a	(298)	(105)	(7)	(410)
Cost or valuation at 31 December 2019	385	404	317	1,106
Accumulated depreciation				
Opening balance at 1 January 2019	418	273	304	995
Depreciation for the year	43	29	38	110
Depreciation on disposals	—	—	(64)	(64)
Adjustment ^a	(199)	(34)	(5)	(238)
Cumulative depreciation at 31 December 2019	262	268	273	803
Net assets at 31 December 2019	123	136	44	303
Net assets at 31 December 2018	173	224	84	481

Note ^a An adjustment has been made to bring the Department's accounts in to line with Circular 27/2019.

2.2 Bank and cash

at 31 December	2019 €000	2018 €000
PMG balances and cash	825	1,807
Commercial bank account balance	—	—
	825	1,807

2.3 Stocks

at 31 December	2019 €000	2018 €000
Stationery	8	8
IT consumables	10	7
	18	15

2.4 Other debit balances

at 31 December	2019	2018
	€000	€000
Recoupable travel expenditure	45	71
Travel imprests	—	1
Recoupable travel pass scheme expenditure	143	158
Other debit suspense items	38	12
	226	242

2.5 Other credit balances

at 31 December	2019	2018
	€000	€000
Amounts due to the State		
Income tax	238	238
Pay related social insurance	155	149
Professional services withholding tax	64	39
Value added tax	33	20
Pension contributions	57	1
Local property tax	1	2
Universal social charge	49	52
	597	501
Payroll deductions held in suspense	66	4
Other credit suspense items	2	—
Recoupable salaries	15	39
	680	544

2.6 Net Exchequer funding

at 31 December	2019	2018
	€000	€000
Surplus to be surrendered	2,083	6,364
Exchequer grant undrawn	(1,712)	(4,859)
Net Exchequer funding	371	1,505
Represented by:		
Debtors		
Bank and cash	825	1,807
Debit balances: suspense	226	242
	1,051	2,049
Creditors		
Due to State	(597)	(501)
Credit balances: suspense	(83)	(43)
	(680)	(544)
	371	1,505

2.7 State funding account

	Note	2019	2018
		€000	€000
Balance at 1 January		724	1,286
Disbursements from the Vote			
Estimate provision	Account	60,916	
Surplus to be surrendered	Account	(2,083)	
Net vote		58,833	34,283
Expenditure (cash) borne elsewhere	1.1	14,495	14,279
Non cash item – capital assets adjustment		(172)	—
Non cash expenditure – notional rent	1	1,065	1,028
Net programme cost	1	(74,443)	(50,152)
Balance at 31 December		502	724

2.8 Matured liabilities

At 31 December	2019	2018
	€000	€000
Estimate of matured liabilities not discharged at year end	17	4

2.9 Contingent liabilities

There is a litigation in progress regarding Irish Bank Resolution Corporation (IBRC) and Permanent TSB (PTSB). These actions are being defended and no estimate of the potential liability has been made.

Certain third party protections (in the form of warranties and indemnities) have been provided in connection with the sale of Irish Life Limited, the disposal of the Bank of Ireland contingent capital notes, the disposal of the preference shares in Bank of Ireland and the liquidation of IBRC.

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

		2019		2018
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	19,044	18,957	18,109
ii	Travel and subsistence	905	816	759
iii	Training and development and incidental expenses	1,410	1,609	926
iv	Postal and telecommunication services	393	275	331
v	Office equipment and external IT services	1,022	793	780
vi	Office premises expenses			
	Original	2,050		
	Supplementary	(1,400)		
		650	432	1,105
vii	Consultancy and other services	20	—	—
		23,444	22,882	22,010

Significant variations

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

iii Training and development and incidental expenses

Estimate provision: €1.41 million, outturn: €1.609 million

The variance of €199,000 was due to the cost of negative interest rates on bank balances, a new cost to the vote in 2019. This variance was partially offset by savings on facility management and less spending on training courses than expected.

iv Postal and telecommunication services

Estimate provision: €393,000, outturn: €275,000

This variance of €118,000 arises largely due to functions being moved to Dublin from the Tullamore office which resulted in a reduced frequency of couriers between the Department's offices.

v Office equipment and external IT services

Estimate provision: €1.022 million, outturn: €793,000

The variance of €229,000 was due to planned capital projects which were budgeted for, not taking place during the year resulting in savings of approximately €140,000 versus the estimate, the remainder was made up by savings in the current budget on this subhead across all divisions.

vi Office premises expenses

Estimate provision: €2.05 million, outturn: €432,000

The variance of €1.618 million was due to planned capital projects which were budgeted for, not taking place during the year resulting in savings of €1.5m approximately versus the estimate, the remainder was made up by lower than expected current expenditure in some of the buildings occupied by the Department.

Programme A Economic and Fiscal Policy

		2019		2018
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay		9,141	9,995
A.2	Administration – non-pay			9,600
	<i>Original</i>	2,878		
	<i>Supplementary</i>	(700)		
		2,178	1,946	1,970
A.3	Committee and commissions	370	318	314
A.4	Consultancy services and other services			
	<i>Original</i>	1,150		
	<i>Supplementary</i>	23,600		
		24,750	24,963	1,091
A.5	Fuel grant	10,500	10,320	10,041
		46,939	47,542	23,016

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). The original estimate was €24.039 million. A supplementary estimate of €22.9 million was obtained. Overall, the expenditure in relation to Programme A was €23.503 million higher than originally provided mainly due to the following (Administration non-pay has already been explained above):

A.1 Administration – pay

Estimate provision: €9.141 million, outturn: €9.995 million

The variance in expenditure of €854,000 related to staff budgeted to be assigned in programme B being assigned to programme A. Sanctioned virement was granted for this variance.

A.4 Consultancy services and other services

Estimate provision: €1.15 million, outturn: €24.963 million

This variance arises as a result of a legal settlement reached by the Department in relation to litigation which had been brought against it (*see note 6.3 below*). As a result of this settlement, the outturn was €23.813 million higher than the original estimate. A supplementary estimate of €23.6 million was provided to cover this variance, with sanctioned virement granted for the €200,000 difference between the supplementary provision and the outturn.

Programme B Banking and Financial Services Policy

		2019		2018
		Estimate provision		Outturn
		€000	€000	€000
B.1	Administration – pay		9,903	8,962
B.2	Administration – non-pay			8,509
	<i>Original</i>	2,922		
	<i>Supplementary</i>	(700)		
		2,222	1,979	1,929
B.3	Committees and commissions	30	27	18
B.4	Consultancy services and other services			
	<i>Original</i>	3,252		
	<i>Supplementary</i>	(1,000)		
		2,252	964	1,715
B.5	Office of the Financial Services Ombudsman	950	692	950
		15,357	12,624	13,121

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). The original estimate was €17.057 million. A supplementary estimate of €1.7 million was obtained. Overall, the expenditure in relation to Programme B was €4.433 million lower than originally provided. €1.184 million was related to administration expenditure and has already been explained. The remaining variance was mainly due to the following:

B.1 Administration – pay

Estimate provision: €9.903 million, outturn €8.962 million

The variance in expenditure of €941,000 related to staff budgeted to be assigned in programme B being assigned to programme A. Sanctioned virement was granted for this variance.

B.4 Consultancy services and other services

Estimate provision: €3.252 million, outturn: €0.964 million

The shortfall in expenditure of €2.288 million relative to the estimate provision is explained as follows: due to the nature of this subhead the work programme cannot be predicted with certainty and budgets must be set at a prudent level to allow the units to address issues as they arise. The estimate provision was reduced by €1 million by a supplementary estimate.

B.5 Office of the Financial Services Ombudsman

Estimate provision: €950,000, outturn: €692,000

The shortfall in expenditure of €258,000 relative to the estimate provision is explained as follows: this subhead is demand led and the funding required this year by the Office of the Financial Services and Pensions Ombudsman was less than expected due to the number of pension complaints received by the Office being lower than estimated when setting the budget.

Note 4 Receipts

4.1 Appropriations-in-aid

	2019		2018
	Estimated €000	Realised €000	Realised €000
1 Recoupment of certain expenses in relation to the stabilisation of the banking sector	400	523	942
2 Miscellaneous	100	114	115
3 Receipts from additional superannuation contributions on public service remuneration ^a	880	696	797
Total	1,380	1,333	1,854

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

Significant variations

1 Recoupment of certain expenses in relation to the stabilisation of the banking sector

Estimate: €400,000, realised €523,000

The increase of €123,000 was a result of the budget for 2019 recoupment being set at a prudent level because the timing and extent of same could not be predicted with certainty at the time of preparing the estimates.

3 Receipts from additional superannuation contributions on public service remuneration

Estimate: €880,000, realised €696,000

The decrease of €184,000 was a result of changes to the calculation of pension related deductions made as a result of the Haddington Road agreement.

4.2 Extra receipts payable to the Exchequer

	2019 €000	2018 €000
Balance at 1 January	—	—
Collected	42	1
Transferred to the Exchequer	(42)	(1)
Balance as at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2019	2018
Number of staff at year end	<u>301</u>	<u>312</u>

5.2 Pay

	2019 €000	2018 €000
Pay	16,836	16,332
Higher, special or additional duties allowance	114	113
Other allowances	462	225
Overtime	179	180
Employer's PRSI	<u>1,366</u>	<u>1,259</u>
Total pay	<u>18,957</u>	<u>18,109</u>

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	15	5	30,682	38,696
Other allowances	97	—	4,693	54,252
Overtime	57	7	25,149	14,187
Extra remuneration in more than one category	13	7	28,673	35,511

5.4 Other remuneration arrangements

This account includes expenditure of €299,916 in respect of four officers who were serving outside the Department for all or part of 2019 and whose salaries were paid by the Department.

5.5 Payroll overpayments

at 31 December	Number of recipients	2019 €	2018 €
Overpayments	39	43,664	41,924
Recovery plans in place	31	29,495	4,437

Note 6 Miscellaneous

6.1 Banking system functions

The Minister for Finance delegated a number of banking system functions to the National Treasury Management Agency (NTMA) under Statutory Instrument (SI) no. 115 of 2010. This delegation was revoked with effect from 5 August 2011 under SI no. 395 of 2011 and the NTMA Banking Unit has since been seconded to the Department of Finance. At the direction of the Minister, the costs of the Unit, comprising staff costs and certain consultancy costs, continue to be met by the NTMA. Professional advisor costs of €1.3 million were incurred by the NTMA in this regard during 2019.

6.2 Committees and commissions

	2019	2018
	€000	€000
Credit Union Advisory Committee ^a	27	18
Disabled Drivers Appeals Board ^b	318	314
	345	332

Notes ^a The Committee's statutory function (under section 180 of the Credit Union Act 1997) is to advise regarding:

- improvement of the management of credit unions
- protection of the interest of members and creditors of credit unions and
- other matters relating to credit unions upon which the Minister, the Central Bank or such other persons may be specified by the Minister, may from time to time seek by way of advice from the Committee.

^b The Disabled Drivers Medical Board of Appeals acts as an appeal body for those applicants refused a primary medical certificate by a senior medical officer in respect of the Disabled Drivers and Disabled Passengers (Tax Concessions) Scheme. The Board was established in 1989.

6.3 Legal costs

	Number of cases	Legal costs paid by Department €000	Settlements €000	Legal costs awarded €000	2019 Total €000	2018 Total €000
Legal costs	1	315	—	—	315	—
Legal settlements ^a	2	—	24,000	—	24,000	—
Total		315	24,000	—	24,315	—

Note ^a €24 million was paid to meet the cost of legal settlements entered into by the State following advice from its legal representatives. The settlements are in respect of protracted legal proceedings arising from the air travel tax introduced in Budget 2009.

Appendix A Accounts of bodies and funds under the aegis of the Department of Finance

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, at end of March 2020, the period to which the last audited financial statements relate and the period in which they were presented to the Oireachtas.

Body/Department fund	Last accounting period	Date of audit report	Date received by Minister/ Department	Date presented to the Oireachtas
Central Bank	2018	19 Mar 2019	29 May 2019	29 May 2019
Credit Institutions (Eligible Liabilities Guarantee) Scheme	2018	20 Sep 2019	23 Sep 2019	23 Sep 2019
Credit Union Fund	2018	12 Jun 2019	21 Jun 2019	21 Jun 2019
Credit Union Restructuring Board	2016	28 Jul 2017	16 Aug 2017	16 Aug 2017
Finance Accounts	2018	18 Jun 2019	20 Jun 2019	17 Jul 2019
Financial Services and Pensions Ombudsman	2018	6 Dec 2019	14 Feb 2020	14 Feb 2020
Intestate Estates Fund Account	2018	16 Dec 2019	23 Dec 2019	27 Dec 2019
Irish Financial Services Appeal Tribunal	2018	13 Mar 2019	13 May 2019	13 May 2019
Irish Fiscal Advisory Council	2018	7 Aug 2019	17 Sep 2019	17 Sep 2019
Local Loans Fund	2018	19 Dec 2019	23 Dec 2019	27 Dec 2019
National Asset Management Agency	2018	7 May 2019	16 May 2019	30 May 2019
National Treasury Management Agency	2018	16 May 2019	1 Jul 2019	1 Jul 2019
Strategic Baking Corporation of Ireland	2018	18 Apr 2019	27 Jun 2019	27 Jun 2019
Sundry Moneys Account	2018	18 Dec 2019	23 Dec 2019	27 Dec 2019