

DPE 022/051/2016  
21 December 2016

To Accounting Officers

## **Circular 29/2016: Requirements for Appropriation Accounts 2016**

A Dhuine Uasail,

1. I am directed by the Minister for Public Expenditure and Reform to refer to existing arrangements for the preparation of Appropriation Accounts and to advise of the following requirements which apply for the Appropriation Accounts 2016.

### **(A) Statement of Accounting Policies and Principles**

All Government Departments, Offices and other Vote holders, are required to prepare the Appropriation Account for the year ended 31 December 2016 and all subsequent years in accordance with the accounting policies set out in Section A; changes and points of clarification are highlighted.

Government Departments, Offices and other Vote holders are required to meet the requirements of the Department of Public Expenditure and Reform Circular 13/2014 “Management of and Accountability for Grants from Exchequer Funds”.

### **(B) Format of the Appropriation Account**

All Government Departments, Offices and Vote holders are required to prepare their Appropriation Account in a format consistent with their Estimate presentation – see Section B; changes and points of clarification are highlighted.

### **(C) Accounting Arrangements for Transfer of Departmental Functions 2016**

A separate instruction will issue to the following Departments that underwent a transfer of functions in 2016:

- Communications, Climate Action and Environment;
- Housing, Planning, Community and Local Government; and
- Arts, Heritage, Regional, Rural and Gaeltacht Affairs.

This instruction will set out the accounting arrangements to apply in respect of expenditure on the functions that transferred between Departments by Transfer of Functions Orders.

### **(D) An illustrative Appropriation Account is included in Section D.**

2. These instructions supersede those contained in Department of Public Expenditure and Reform Circular 19/2015.

**3.** Further information is available in the Guidance Manual (2012, 2013, 2014 and 2015 editions available on the Government Accounting website, 2016 edition to be published in January 2017).

**4.** Queries on the application of this Circular should be directed to Government Accounting Unit, Department of Public Expenditure & Reform email [govacc@per.gov.ie](mailto:govacc@per.gov.ie). The Circular is available on <http://govacc.per.gov.ie>.

Mise le Meas  
Mr. William Beausang  
Assistant Secretary

## Section A: Application of Accounting Policies and Principles

### Basis of Accounts

Appropriation accounts, showing the financial transactions of Government Departments<sup>1</sup>, are prepared in accordance with the Exchequer and Audit Departments Act, 1866 (as amended by the Comptroller and Auditor General (Amendment) Act, 1993) and with accounting rules and procedures laid down by the Minister for Public Expenditure and Reform.

The accounts are a cash-based record of the receipts and payments in the year compared with the amounts provided under the Appropriation Act. The accounts also show prior year figures for comparison purposes. Some information of an accruals nature is included in the notes to the accounts.

Departments are reminded to provide a note highlighting any departure from the accounting policies in the Accounting Officer's introduction to the appropriation account.

### Reporting Period

The reporting period is the year ended 31 December 2016.

### Receipts

As a general rule, all revenues of the State are paid into the Central Fund.

Departmental receipts fall into two categories: they may be appropriated in aid of expenditure borne on a Vote or they may be surrendered directly to the Central Fund as Exchequer Extra Receipts. The approval of the Department of Public Expenditure and Reform should always be obtained before determining whether to treat a particular type of receipt as an appropriation-in-aid or an Exchequer Extra Receipt.

Appropriations in aid are receipts that may, under section 2 of the Public Accounts and Charges Act, 1891, be used to meet expenditure to the extent authorised by the annual Appropriation Act. In general, these are receipts arising in the normal course of a Department's business under the Vote.

The Department of Public Expenditure and Reform requires certain receipts of Departments to be credited directly to the Exchequer as 'extra' receipts. In general, these are receipts that have no direct connection with the Vote expenditure or are 'windfall' receipts. Such extra receipts may not be used to meet expenditure from the Vote. Where they arise, they are reported in a note to the appropriation account (Note 4).

Departments are required to provide a breakdown of the Exchequer Extra Receipts and an explanation where the amounts are material in nature. In addition, Departments are required

<sup>1</sup> In this statement, the term 'Department' includes central Government Departments, offices and agencies responsible for Vote management and accounting.

to disclose both the amounts lodged to the Exchequer (Sundry Moneys Deposit Account) and the amounts payable (amounts not yet transferred over), where the amounts are not the same.

Departments are also required to present the breakdown of the Exchequer Extra Receipts on an opening balance/closing balance basis. *An example of the format to be used is included in the Illustrative Example in Section D.*

The amount reported by a Department for EERs transferred to the Exchequer should be reconcilable to the amount reported in the Department of Finance - Finance Accounts.

### **Payments**

Payments consist of those sums which have come in course of payment during the year. Sums are deemed to have come in course of payment where the liability has been incurred, payment is due and the instruction for the payment has been executed.

Where a liability has been incurred and payment is due (i.e. the liability has matured), payment should be completed before the year end to ensure the integrity of the appropriation account. In cases where payment has not been effected matured liabilities are outstanding at year end, therefore, the amount of such liabilities should be given in a note to the account (Note 2).

Where a Department is acting as an agent for another Department resulting in financial transactions between the principal and agent, the general rule is that the agent should put the transaction through suspense, the service being a final charge in the principal's Appropriation Account.

In situations where the agent requires the principal to provide advance funding to enable payment to be made, only amounts certified by the agent as having been disbursed by it in the year of account should be charged to the principal's appropriation account.

### **Accruals**

Each appropriation account incorporates information of an accruals nature in the notes to the account, including:

- an operating cost statement (Note 1), showing the total amount of resources consumed by the Department in the year,
- a balance sheet showing the Department's assets and liabilities at year end (Note 2), and
- explanatory notes providing details regarding capital assets, capital assets under development, the net liability to the Exchequer, and commitments.

The balance sheet includes the position at year-end in relation to the following:

- **Accrued expenses** — these represent all liabilities at the balance sheet date with the exception of liabilities in regard to remuneration and pensions. In the case of goods and services, an accrued liability is recognised when the payee has met the contractual requirement to provide the goods or services ordered. Amounts due for goods delivered, but not yet paid for, even if un-inspected and not taken to stock, are treated as a liability. In the case of grants, a liability is recognised when the grantee has met all

the requirements of the grant scheme but has yet to receive payment. Travel and subsistence liabilities are recognised when travel has been completed.

- **Prepayments** — these are payments made during the year of account to meet expenses which will arise in a subsequent financial year.
- **Accrued income** — this is income due to the Department at the end of the year of account which has yet to be received.
- **Deferred income** — this represents income received by the Department during the year of account for goods/ services which it has yet to provide.

### **Capital Assets**

The opening and closing values of capital assets on a Department's asset register and details of depreciation are shown by way of a note to the balance sheet (Note 2).

The following are not included in the statement of capital assets:

- assets worth less than €1,000 acquired since 1 January 2004; and/or
- heritage assets, the value of which cannot be adequately expressed in financial terms. (Heritage assets which can be valued should be included in the statement).

### **Valuation of Assets**

#### ***Land and Buildings***

All lands and buildings owned by the State and controlled or managed by a Department are included in the balance sheet (and capital assets note). Where relevant, the basis of valuation of land and buildings is explained in the Accounting Officer's introduction to the appropriation account.

Where land and buildings are (a) vested in the Office of Public Works or (b) vested in a Minister but in fact controlled/managed by the Office of Public Works, they are included in the account for that Office. Otherwise, they appear in the account for the relevant Department.

Where lands or buildings are vested in a Minister but are, in fact, controlled/managed by an outside body, they are not included as assets of the Department, but the ownership of the asset is noted in the Department's account.

Departments that for technical reasons cannot provide valuations for State-owned lands and buildings controlled or managed by them should append to the Appropriation Account a schedule of these assets. *An example of the format to be used is included in the Illustrative Example in Section D.*

#### ***Equipment, Furniture and Fittings***

Equipment, furniture and fittings are valued at cost.

### **Other Assets**

Where required, accounting policies in respect of valuation of other assets (e.g. specialised vehicles,) are set out in the Accounting Officer's introduction to the appropriation account.

### **Depreciation**

Land is not depreciated. Where relevant, buildings are depreciated as indicated in the Accounting Officer's introduction to the appropriation account.

Equipment, furniture and fittings are depreciated on a straight-line basis at the following annual rates over their estimated useful lives:

- furniture and fittings, and telecommunications equipment – 10%;
- IT equipment and software, scientific and laboratory equipment and other office machinery – 20%; and
- major operational software systems – 10%.

Where required, other capital items are depreciated as indicated in the Accounting Officer's introduction to the appropriation account.

### **Capital Assets under Development**

A statement on capital assets under development is provided as a note to the balance sheet. It shows cash payments on assets being developed within the Department, e.g. software development or construction projects, which were not yet recognised as assets at the start of the year of account.

### **Stocks**

Consumables are stated at the lower of cost or Departmental valuations.

### **Net Liability to the Exchequer**

The net liability to the Exchequer Note shows the funding position of the Vote at the balance sheet date taking account of the surplus to surrender and the issues from the Exchequer on a cumulative/rolling basis. The breakdown of that figure in terms of bank/cash balances, debtors' receipts due and current liabilities is also shown.

### **Commitments**

A commitment is:

- a contractual obligation (including capital project commitments) to pay, on delivery, for goods or services which have yet to be supplied at year-end;
- in the case of grant schemes, a commitment is recognised when the grant is approved but the grantee has yet to fulfil the requirements of the scheme.

A note provides figures for all (global) contractual commitments likely to materialise in the subsequent years under (a) procurement and (b) grant subheads, excluding commitments under €10,000.

A separate note is provided giving details of any multi-annual capital commitments over €6,350,000.

Where the commitment has increased by more than €500,000 (due to increased or decreased commitments) compared with the previous year, the reason for the movement should be explained. *An example of the format to be used is included in the Illustrative Example Section D.*

### **Public Private Partnerships (PPP)**

PPP's take a number of forms including design build operate (DBO); design build operate and finance (DBOF); concession design build and finance (BDF) and operate only.

Typically under the contractual arrangements for PPP projects, the State remunerates the private sector partner – subject to satisfactory performance – for some or all of the costs incurred in the design, build, operation, maintenance and/or financing of the asset, as appropriate. This remuneration generally takes the form of regular unitary payments to the private sector partner over the term of the contract and is made from a designated PPP capital subhead in Departmental Votes. In some instances the State may also pay a capital grant to the private sector partner over the construction period; such a payment would be made from the relevant capital subhead in Departmental Votes. In a concession project, the private sector is remunerated, in whole or in part, by user charges, such as tolls.

### **Contingent Liabilities**

A contingent liability arises in any situation where past or current actions or events create a risk of a call on Exchequer funds in the future. Contingent liabilities are not recognised in the account but are disclosed by way of a note unless the possibility of an outflow of resources is remote.

Examples of contingent liabilities include guarantees, litigation, insurance, contractual indemnities and warranties.

### **Superannuation**

Superannuation payments for retired civil servants, Gardaí, teachers, army personnel and Health Service Executive and former Health Board personnel are met on a current basis from Votes 12, 20, 26, 35 and 38, respectively. Direct provision for superannuation paid to retired civil servants does not appear in the appropriation accounts of the Department from which they retired, but is provided for as part of the total expenditure of the Department of Public Expenditure and Reform Superannuation and Retired Allowances – Vote 12. An estimate of the amount attributable to each Department is provided by the Department of Public Expenditure and Reform and shown under the heading allied services, of the relevant votes.

### **Foreign Currency Transactions**

Transactions arising in foreign currencies are translated into Euro at the rates of exchange ruling at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated into Euro at the year-end rates of exchange.

## Other Notes to the Accounts

### **General Principles**

In general, the other notes to the appropriation accounts aim to draw the attention of Dáil Éireann and of the Committee of Public Accounts to matters bearing on parliamentary control, or to provide fuller information about material transactions of an unusual nature recorded in the account e.g. losses, special or *ex gratia* payments, and extra remuneration.

Except in the cases outlined below, notes are provided where an individual transaction, or a category of transactions taken together, involves a sum of €50,000 or more.

Where amounts lower than the threshold values are involved, notes are also provided where a serious issue of principle arises or where the Comptroller and Auditor General or the Department of Public Expenditure and Reform considers that a note should be given.

### **Variations from Grant – Note 3 (Programme Expenditure by Subhead)**

Note 3 shows the explanations of variations on outturn versus original estimate provision. A note is provided where the variation relative to the original estimate provision (including deferred capital funding) is:

- €100,000 or more; and
- represents 5% or more of the subhead (25% in the case of administration subheads); **or**
- represents a significant variation from the original estimate provision that does not meet the above criteria but which warrants explanation.

The explanation should distinguish between the reason for the variation in the amount spent, and the funding implications e.g. under/over spend requires a supplementary estimate, or virement. Notes in relation to variations in the categories of appropriations in aid are included on a similar basis.

### **Extra Remuneration – Note 5 (Employee Numbers and Pay)**

In the case of extra remuneration, the details given in Note 5 include the total number of recipients of extra remuneration in one or more categories, the number of individuals that received €10,000 or more and the maximum individual payment, if over €10,000.

### **Severance payments – Note 5 (Employee Numbers and Pay)**

Departments, Offices and other Vote holders are reminded of the need for appropriate disclosure of material severance payments in their Appropriation Account.



**Payroll Overpayments - Note 5 (Employee Numbers and Pay)**

Payroll overpayments should be included as the final note in Note 5 of the Appropriation Account. Only amounts of significant material value should be included in Note 5. As a general guide, if total payroll overpayments for the year exceed €10,000 they should be disclosed in the note. The total overpayments at year end and the number of overpayment cases this figure relates to should be disclosed. Comparative figures for the previous year (2015) should be provided to show any increase or decrease. The number of cases with recovery plans in place should also be disclosed.

**Legal Costs – Note 6 (Miscellaneous Items)**

The components of the legal costs in respect of cases in which the Department is or was involved should be disclosed. This does not include the cost of legal advice provided outside of legal proceedings e.g. in context of development of policy or legislation. In cases where cumulative legal costs incurred in the year of account exceed €50,000, (i.e. in situations where legal costs, in total, have exceeded €50,000, or where a single case exceeds €50,000, a note is to be provided with a breakdown of the total costs into:

- legal costs paid by the Department,
- legal costs awarded, and
- compensation awarded.

*An example of the format to be used is included in the Illustrative Example Section D.*

**Arbitration and Conciliation Costs – Note 6 (Miscellaneous Items)**

A new note has been introduced for costs arising from arbitration and conciliation proceedings. The total expenditure relating to arbitration and conciliation should be shown for 2016 and for 2015. The total number of cases for both years should be included in the note also. *An example of the format to be used is included in the Illustrative Example Section D.*

**Late Payments – Note 6 (Miscellaneous Items)**

In the case of interest and compensation payments under the Late Payment in Commercial Transactions Regulations, 2012, information is supplied in Note 6 where:

- the total of interest payments due was €10,000 or more; or
- an individual payment was €10,000 or more.

**Fraud or Suspected Fraud – Note 6 (Miscellaneous Items)**

In the case of losses due to fraud, suspected fraud or suspected irregularities, information is supplied in Note 6 where:

- the total of losses during the accounting period were €10,000 or more; or
- an individual loss was €10,000 or more; or
- for losses under €10,000, a serious issue of principle arises; or

- where the Comptroller and Auditor General or the Department of Public Expenditure and Reform considers that a disclosure should be made.

***Commissions and Special Inquiries - Note 6 (Miscellaneous Items)***

Where appropriate, Note 6 should include a statement of expenditure on each Commission or Special Inquiry financed from the Vote.

A distinction is made between permanent commissions, and those established on a temporary basis for a fixed purpose. In the former case, expenditure in the year of account (2015) and prior year should be shown. In the latter case, the date of establishment and cumulative expenditure from the date of establishment should be shown.

***Petty Cash***

Amounts relating to petty cash are included in the PMG balance disclosure.

***Bank and Cash***

'Bank and cash' should include all commercial bank account balances (payroll and other vote related accounts) held at the year-end which are funded by the Exchequer through voted expenditure or contain receipts due to be deposited back to the Exchequer as Appropriations-in-Aid. The note should separately identify PMG from commercial bank accounts.

***Grant Funds and Miscellaneous Accounts***

Where relevant, accounts of grant funds (previously grant-in-aid funds) financed from the Vote and of other miscellaneous accounts may be presented in Note 7.

## Section B: Format of Appropriation Accounts

All Government Departments, Offices and Vote holders are required to prepare their Appropriation Account in a format consistent with their Estimate presentation.

### **1. Introduction**

Each Appropriation Account will start with an introductory note by the Accounting Officer which incorporates the ambit of the Vote, the statutory basis of the Account and a formal statement by the Accounting Officer tying the Account to the standard Statement of Accounting Policies and Principles as well as to the Statement on Internal Financial Control (SIFC).

The introductory paragraph gives the Accounting Officer an opportunity to include other information that will be of interest to the reader such as receipt or loss of significant functional areas, sale or transfer of fixed assets or any relevant post balance sheet events.

#### ***Surplus to be surrendered***

As well as its appearance on the face of the Appropriation Account and in Notes to the Balance Sheet, the introductory paragraph will now include reference to the “*surplus to be surrendered*”.

#### ***Statement of Accounting Policies and Principles***

Any exceptions to the standard accounting policies will be disclosed here.

#### ***Statement on Internal Financial Control***

Maintenance of the system of internal financial controls is a continuous process and the system and its effectiveness should be kept under on-going review. Accounting Officers should include for the current year all relevant control elements which are in use.

##### **(i) Financial Risks**

The statement should also outline any significant financial risks particularly relevant to the vote (e.g. control over the raising and collection of fines) together with the specific control responses. The statement may also explain (where appropriate) any enhancements to internal financial controls.

##### **(ii) Shared Services**

Where Departments are in receipt of Shared Services, the following text or similar should be included in the Statement-

*“I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between this Department/Office and the National Shared Service Office for the provision of (e.g. HR) shared service.*

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

**(iii) Procurement Compliance**

The Statement includes a **statement on compliance with procurement guidelines**. Departments are required to confirm compliance with all relevant guidelines regarding procurement, and to provide details of any exceptions. In particular, Departments should detail the number and value of contracts which are not compliant, which guidelines they are not compliant with and what measures are in place to bring procurement into compliance. Details should be provided as to why the contracts were not in compliance and the steps being taken to remedy the situation.

The following text should be included in the Statement:

*“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”*

The signature of the Accounting Officer will follow the introduction.

**2. Audit Certificate**

The Audit Certificate will follow the Accounting Officer’s introductory note.

**3. Appropriation Account**

- a) The Appropriation Account itself will be presented without the ambit text in the heading (included in the introductory note).
- b) The Appropriation Account will be presented in a format consistent with the presentation of the Estimate and with the inclusion of the outturn for the prior year in the right hand column of the Account. Comparative data for the prior year will also be included in the notes where appropriate.
- c) All supplementary estimate and deferred surrender figures should be included.

**4. Order of the Notes to the Appropriation Account**

The sequence of the Notes to the Account will be such that related information is presented together and similar information appears in the same place in the Account of each Vote.

**There will be 6 main notes as follows:**

- a) **Note 1** will be the **Operating Cost Statement (OCS)**, which will show total expenditure first divided into Programme cost, Pay cost and Non-Pay cost. The deduction for A-in-A will be taken after the total Programme expenditure (cash and non-cash) has been derived so as to give a net programme cost.

A sub-note to Note 1, **Net Allied Services**, details the expenditure amount in relation to the Department which is borne elsewhere.

Departments are required to include actual figures where possible rather than the previous practice of estimated expenditure. It will not be an absolute requirement in recognition of the fact that some services would require a complex costing system and the effort involved would far outweigh the benefit of doing this.

However, in addition, both the providers and receivers of allied services are reminded to ensure that for the 2016 account the allied services are still relevant and that the breakdown across Departments is provided using an up to date and reasonable method of calculation/apportionment.

Estimated expenditure, and expenditure which is an apportionment, should be highlighted by an “e” in the adjacent column. *Please see the Illustrative Example in Section D.*

- b) **Note 2** will be the **Balance Sheet** (formerly the Statement of Assets and Liabilities) and will be followed by a number of sub-notes which will give details of the main components, such as, capital assets, assets under development, stocks and stores, commitments, outstanding matured liabilities, etc.

A sub-note to Note 2, **State Funding Account**, reconciles the movement in the State Funding Account from the prior year to the current year and details where the funding has come from. *Please see the Illustrative Example in Section D.*

- c) **Note 3** will show the usual **explanations of variations** on outturn versus original estimate provision for each programme subhead.

Departments / Offices and Other Vote holders are required to explain the difference between the original estimate provision and the outturn in the first instance.

Departments are reminded that the explanations should be meaningful, and should supplement rather than reiterate the information contained in the Appropriation Account. Departments are also required to provide an explanation where small variations at subhead level lead to a large variation at programme level and also, if applicable, to the “Analysis of Administrative Expenditure” table on the face of the account.

In addition, information regarding supplementary estimates should be provided. *Please see the Illustrative Example in Section D.*

- d) **Note 4** will deal with **Receipts** in two sub-notes:
- 4.1 - Appropriations-in-Aid and
  - 4.2 - Exchequer Extra Receipts.

The usual explanation of variations will be provided in respect of *Appropriations-in-Aid*.

A breakdown/explanation is to be provided also where the *Exchequer Extra Receipts (EERs)* are material in nature. Departments are required to disclose both the amounts lodged to the Exchequer and the amounts payable (amounts not yet transferred over), where the amounts are not the same.

The amount reported by a Department for EERs transferred to the Exchequer should be reconcilable to the amount reported in the Department of Finance - Finance Accounts.

- e) **Note 5** will deal with **Employee Numbers and Pay**: The first part of the note will give an overall view, providing figures in respect of **a) total number of staff** (with reference to the figure disclosed in the Revised Estimate which is, in turn, linked to the ECF for the Vote) at year end, and **b) total pay** arising from the employment of staff disclosed under part a), as well as total allowances, overtime and employer PRSI.

This will be followed by sub-notes giving the usual details of allowances and overtime, payroll overpayments, performance and merit pay, redundancy and severance pay, special payments and other remuneration arrangements.

In cases where the Exchequer pay figure, as disclosed in the Revised Estimates, does not represent the totality of pay for the staff numbers disclosed under Note 5, a footnote to this effect should be provided.

A similar footnote is included in the Estimates, and the following indicative wording is proposed: *“These figures include a number of Non-Commercial State Agencies that are not in direct receipt of Exchequer funding but whose staff are included under Note 5”*.

- f) **Note 6 – Miscellaneous Items** will bring together the remaining Vote specific notes for example write-offs, interest and compensation payments, EU funding, cost of Commissions and Enquiries, Late Payment Interest, National Lottery funding, Legal costs breakdown, Fraud and suspect fraud, contingent liabilities, etc.
- g) Detailed lists of National Lottery funded grants will no longer appear with the Appropriation Account. Instead, a short sub-note should appear under note 6 giving the total amount(s) of payments made to promoters of National Lottery funding eligible charities. The note should indicate that these payments may have been part funded by the National Lottery and that a list(s) of grants provided are available on the relevant Department website.
- h) If additional notes are required with an Account, for example, miscellaneous accounts or grant accounts, these should in future appear as Note 7, etc.
- i) Where the Appropriation Account of a Vote does not have a requirement for one or more of the main notes, for example, Note 1 - Operating Statement, the note reference

should remain (to maintain the number sequence across Votes) but with a comment to the effect that the note is not applicable.

j) **Schedule - Accrued Exchequer Pay and Pensions**

To facilitate national statistical reporting, information is required on accrual pay and pension liabilities. The information required related to 2014, 2015, and 2016 in respect of the exchequer pay and exchequer pensions, both gross and net of pension related deductions.

This requires that the first payroll be time apportioned between the cost arising in the year in which payment was/is to be made and the cost arising in the preceding year.

Section C: Accounting Arrangement for Transfer of Departmental Functions 2016

A separate instruction will issue to the following Departments that underwent a transfer of functions in 2016:

- Communications, Climate Action and Environment;
- Housing, Planning, Community and Local Government; and
- Arts, Heritage, Regional, Rural and Gaeltacht Affairs.

This instruction will set out the accounting arrangements to apply in respect of expenditure on the functions that transferred between Departments by Transfer of Functions Orders.



**Section D**

**Vote X: For Illustrative Purposes**

## Introduction

As Accounting Officer for Vote X, 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 2016 for the salaries and expenses of the Vote for Illustrative Purposes, including the Paymaster General's Office, for certain services administered by the Office of the Minister and for payment of certain grants.

The expenditure outturn is compared with the sums:

- (a) granted by Dáil Eireann 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 unspent 2015 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

*A surplus of €x.xx million is liable for surrender to the Exchequer.*

## 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 <sup>1</sup>

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

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between this Department/Office and the National Shared Service Office for the provision of (e.g. HR) shared service.

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

<sup>1</sup> Any departures from the standard Statement of Accounting Policies and Principles should be highlighted here.

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:

- o financial responsibilities have been assigned at management level with corresponding accountability,
- o reporting arrangements have been established at all levels where responsibility for financial management has been assigned,
- o formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action,
- o there is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.

***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

- o there is an appropriate budgeting system with an annual budget which is kept under review by senior management,
  - o there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts,
  - o a risk management system operates within the Department/Office,
  - o there are systems aimed at ensuring the security of the ICT systems,
  - o 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<sup>2</sup>.

***Internal Audit***

I confirm that the Department/Office 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/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.

Accounting Officer  
Department of Illustrative Purposes  
March 2017

<sup>2</sup> Any exceptions to this statement should be indicated here. Suggested format: "with the exception of X contracts to the value of €X". Details should be provided as to why the contracts were not in compliance and the steps being taken to remedy the situation. It should also be noted whether these contracts were included on the 40/02 return.

### Vote X For Illustrative Purposes Appropriation Account 2016

		2016 Estimate provision	2016 Outturn	2015 Outturn
		€000	€000	€000
<b>Programme Expenditure</b>				
A	Budget Taxation and Economic Policy			
	<i>Original</i>	26,000		
	<i>Supplementary</i>	1,828	27,828	31,785
B	Financial Services Policy		27,828	31,785
C	Delivery of Shared Services		27,828	31,786
<b>Gross Expenditure</b>				
	<i>Original</i>	81,656		
	<i>Supplementary</i>	1,828	<b>83,484</b>	<b>95,356</b>
<b>Deduct</b>				
D	Appropriations-in-aid		15,130	11,086
<b>Net Expenditure</b>				
	<i>Original</i>	81,656		
	<i>Supplementary</i>	1,828	<b>68,354</b>	<b>87,148</b>

**Surplus for surrender**

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

	2016	2015
	€	€
Surplus to be surrendered	3,180,980	10,011,748

**Analysis of Administration Expenditure**

	2016 Estimate provision	2016 Outturn	2015 Outturn
i Salaries, wages and allowances	40,230	39,693	40,433
ii Travel and subsistence	650	363	693
iii Incidental expenses	1,550	1,007	1,578
iv Postal and telecommunications services	1,325	966	1,411
v Office machinery and other office equipment and related	2,235	1,661	2,379
vi Office premises expenses	1,100	811	1,972
vii Consultancy services	20	-	52
viii Value for money and policy reviews	890	817	960
	<b>48,000</b>	<b>45,318</b>	<b>49,478</b>

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2016

	Note	€000	2016 €000	2015 €000
Programme cost			30,942	45,878
Pay			39,693	40,433
Non-pay			<u>5,625</u>	<u>9,045</u>
<b>Gross expenditure</b>			76,260	95,356
Deduct				
<b>Appropriations in aid</b>			<u>11,086</u>	<u>8,208</u>
<b>Net expenditure</b>			65,174	87,148
<b>Changes in capital assets</b>				
Purchases cash		(190)		
Depreciation		3,296		
Loss on disposals		<u>2</u>	3,108	2,878
<b>Changes in assets under development</b>				
Cash payments			(268)	(567)
<b>Changes in net current assets</b>				
Increase in closing accruals		(76)		
Increase in stock		<u>(4)</u>	<u>(80)</u>	<u>2</u>
<b>Direct expenditure</b>			67,934	89,461
<b>Expenditure borne elsewhere</b>				
Net allied services expenditure (cash)	1.1		20,107	18,000
Notional rents (non cash)			<u>5,390</u>	<u>5,626</u>
<b>Net programme cost</b>			<u><u>93,431</u></u>	<u><u>113,087</u></u>

#### 1.1 Net Allied Services

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

Vote			2016 €000	2015 €000
12	Superannuation and Retired Allowances	e	15,859	13,180
13	Office of Public Works		3,823	4,379
20	Garda Síochána	e	171	189
	Central Fund - Ministerial pensions	e	<u>254</u>	<u>252</u>
			<u><u>20,107</u></u>	<u><u>18,000</u></u>

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

## Note 2 Balance Sheet as at 31 December 2016

	Note	2016 €000	2015 €000
<b>Capital Assets</b>	2.3	5,898	8,751
<b>Capital Assets under Development</b>	2.4	<u>244</u>	<u>231</u>
		<u>6,142</u>	<u>8,982</u>
<b>Current Assets</b>			
Bank and cash	2.5	1,597	1,735
Stocks	2.6	53	49
Prepayments		749	736
Accrued income		18	18
Other debit balances	2.7	<u>319</u>	<u>475</u>
<b>Total Current Assets</b>		<u>2,736</u>	<u>3,013</u>
<b>Less Current Liabilities</b>			
Accrued expenses		339	402
Other credit balances	2.8	1,944	1,827
Net Liability to the Exchequer	2.9	<u>(28)</u>	<u>383</u>
<b>Total Current Liabilities</b>		<u>2,255</u>	<u>2,612</u>
<b>Net Current Assets</b>		<u>481</u>	<u>401</u>
<b>Net Assets</b>		<u>6,623</u>	<u>9,383</u>
<b>Represented by:</b>			
<b>State Funding Account</b>	2.1	<u>6,623</u>	<u>9,383</u>

2.1 State Funding Account		2016 €000	2015 €000
<b>Balance at 1 January</b>		9,383	11,696
Disbursements from the Vote			
Estimate Provision	Account*	68,354	
Surplus to be surrendered	Account*	<u>(3,180)</u>	
Net Vote		65,174	87,148
Expenditure (cash) borne elsewhere	Note 1	20,107	18,000
Non Cash Expenditure - Notional Rent	Note 1	5390	5626
Net Programme Cost	Note 1	<u>(93,431)</u>	<u>(113,087)</u>
<b>Balance at 31 December</b>		<u>6,623</u>	<u>9,383</u>

\* Note: "Account" refers to the face of the Appropriation Account

**2.2 Capital Assets**

	IT Equipment €000	Furniture and Fittings €000	Office Equipment €000	Total €000
<b>Gross assets</b>				
Cost or valuation at 1 January 2016	23,373	5,218	2,214	30,805
Additions	397	29	19	445
Disposals	-	-	(9)	(9)
Cost or valuation at 31 December 2016	<u>23,770</u>	<u>5,247</u>	<u>2,224</u>	<u>31,241</u>
<b>Accumulated Depreciation</b>				
Opening balance at 1 January 2016	16,616	3,442	1,996	22,054
Depreciation for the year	2,919	283	94	3,296
Depreciation on disposals	-	-	(7)	(7)
Cumulative depreciation at 31 December 2016	<u>19,535</u>	<u>3,725</u>	<u>2,083</u>	<u>25,343</u>
<b>Net Assets at 31 December 2016</b>	<u>4,235</u>	<u>1,522</u>	<u>141</u>	<u>5,898</u>
<b>Net Assets at 31 December 2015</b>	<u>6,757</u>	<u>1,776</u>	<u>218</u>	<u>8,751</u>

**2.3 Capital Assets under Development**

	In-House Computer Applications €000
Amounts brought forward at 1 January 2016	231
Cash payments for the year	268
Transferred to asset register	<u>(255)</u>
Amounts carried forward at 31 December 2016	<u>244</u>

**2.4 Bank and Cash**

	2016 €000	2015 €000
at 31 December		
PMG balance	1,400	1,600
Commercial bank account balance	204	217
Orders outstanding	<u>(7)</u>	<u>(82)</u>
	<u>1,597</u>	<u>1,735</u>

**2.5 Stocks**

	2016 €000	2015 €000
at 31 December		
Stationery	19	24
IT consumables	<u>34</u>	<u>25</u>
	<u>53</u>	<u>49</u>

<b>2.6 Other Debit Balances</b>	<b>2016</b>	<b>2015</b>
	<b>€000</b>	<b>€000</b>
at 31 December		
Advances to OPW	16	31
Recoupable salaries	94	264
Recoupable travel expenditure	26	37
Recoupable travel pass scheme expenditure	118	117
Other debit suspense items	<u>65</u>	<u>26</u>
	<u>319</u>	<u>475</u>
<b>2.7 Other Credit Balances</b>	<b>2016</b>	<b>2015</b>
	<b>€000</b>	<b>€000</b>
at 31 December		
<b>Amounts due to the state</b>		
Income Tax	585	713
Pay Related Social Insurance	282	234
Professional Services Withholding Tax	605	303
Value Added Tax	118	56
Pension Contributions	3	85
Universal Social Charge	<u>50</u>	<u>-</u>
	1,643	1,391
Payroll deductions held in suspense	284	317
Other credit suspense items	<u>17</u>	<u>119</u>
	<u>1,944</u>	<u>1,827</u>
<b>2.8 Net Liability to the Exchequer</b>	<b>2016</b>	<b>2015</b>
	<b>€000</b>	<b>€000</b>
at 31 December		
Surplus appropriations to be surrendered	3,181	10,012
Exchequer grant undrawn	<u>(3,209)</u>	<u>(9,629)</u>
Net liability to the Exchequer	<u>(28)</u>	<u>383</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	1,597	1,735
Other Debit balances	<u>319</u>	<u>475</u>
	1,916	2,210
<b>Creditors</b>		
Due to State	(1,643)	(1,391)
Other Credit balances	<u>(301)</u>	<u>(436)</u>
	(1,944)	(1,827)
	<u>(28)</u>	<u>383</u>



<b>2.9 Commitments</b>	<b>2016</b>	<b>2015</b>
at 31 December	<b>€000</b>	<b>€000</b>
<b>a) Global Commitments</b>		
Procurement of goods and services	498	815
Grant programmes	400	600
Capital grant programmes	150	70
Capital projects	6,000	6,500
<b>b) Capital Grant Programmes</b>	<b>2016</b>	<b>2015</b>
	<b>€000</b>	<b>€000</b>
Opening balance	400	350
Grants paid in year	300	280
New grant commitments	20	40
Grant clawback	(70)	(40)
Closing balance	<u>150</u>	<u>70</u>
<b>c) Major Capital Commitments</b>		

**Note:** Individual capital projects involving total expenditure of €6,350,000 or more should be shown separately in the major capital commitments table.

<b>Project</b>	<b>Cumulative Expenditure to 31 December 2015</b>	<b>Expenditure in 2016</b>	<b>Project Commitments in Subsequent Years</b>	<b>Expected Total Spend Lifetime of Project 2016</b>	<b>Expected Total Spend Lifetime of Project 2015</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Capital Project A	6,000	900	4,200	11,100	10,800
Capital Project B	18,000	3,700	600	22,300	21,600
	<u>24,000</u>	<u>4,600</u>	<u>4,800</u>	<u>33,400</u>	<u>32,400</u>

#### Significant variations

Where the project spend has increased by more than €500,000 from 2015 to 2016, an explanation is provided as follows:

<b>Project by Project Basis</b>	<b>Expected Total Spend 2016</b>	<b>Expected Total Spend 2015</b>	<b>Year on year increase</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>
Capital Project B	22,300	21,600	700

**Explanation:** Increase in project total spend arising from....

**d) Capital Cost of Public Private Partnership Projects**

**Note:** Individual projects involving total expenditure of €6,350,000 or more should be shown separately in the capital cost of Public Private Partnership projects table.

<b>Name of PPP Project</b>	<b>Expenditure to 31 December 2015</b>	<b>Expenditure in 2016</b>	<b>Legally enforceable commitments to be met in subsequent years</b>	<b>Project Total 2016</b>	<b>Project Total 2015</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Project A	8000	5000	3000	16000	16000
Project B	4000	2000	1500	7500	7000

**Significant variations**

Where project spend has increased by more than €500,000 from 2014 to 2015, an explanation is provided as follows:

<b>2.10 Matured Liabilities</b>	<b>2016</b>	<b>2015</b>
at 31 December	<b>€000</b>	<b>€000</b>
Estimate of matured liabilities not discharged at year end	14	0

---

## Note 3 Programme Expenditure by Subhead

	2016		2015
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>A Budget, Taxation &amp; Economic Policy</b>			
A.1 Administration - Pay	4,638	7,855	5,297
A.2 Administration Non-Pay	4,638	1,875	5,298
A.3 Committees and Commissions	4,638	3,921	5,297
A.4 Consultancy and Other services			
	<i>Original</i> 2,810		
	<i>Supplementary</i> 1,828	4,638	3,921
A.5 Fiscal Advisory Council (Grant)	4,638	3,921	5,297
A.6 Commission & Special Inquiries	4,638	3,927	5,298
	<b>27,828</b>	<b>25,420</b>	<b>31,785</b>

### Significant variations

Overall, the expenditure in relation to Programme A was €2.4m lower than provided. This was mainly due to the following:

Description	Less/(more ) than provided €000	Explanation
Administration - Pay	(3217)	The additional costs arose from....
Administration Non-Pay	2,763	The savings arose from...
Committees and Commissions	717	The savings arose from...
Consultancy and Other services	1,111	The original Budget was €2.8 million. This was increased by €1.8 million in the Supplementary Estimate due to... The anticipated expenditure was overestimated due to.... Therefore the savings arose from...
Fiscal Advisory Council (Grant)	717	The savings arose from...
Commission & Special Inquiries	711	The savings arose from...

	2016		2015
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>B Financial Services Policy</b>			
B.1 Administration - Pay	5,565	8,293	6,357
B.2 Administration Non-Pay	5,565	1,875	6,357
B.3 Committees and Commissions	5,565	5,084	6,357
B.4 Consultancy and Other services	5,565	5,084	6,357
B.5 Commission & Special Inquiries	5,568	5,084	6,357
	<b>27,828</b>	<b>25,420</b>	<b>31,785</b>

### Significant variations

Overall, the expenditure in relation to Programme B was lower than provided. This was mainly due to the following:

Description	Less/(more) than provided €000	Explanation
Administration - Pay	(2728)	The additional costs arose from....
Administration Non-Pay	3,690	The savings arose from...
Committees and Commissions	481	The savings arose from...
Consultancy and Other services	481	The savings arose from...
Commission & Special Inquiries	484	The savings arose from...

	Estimate provision	2016 Outturn	2015 Outturn
	€000	€000	€000
<b>C Delivery of Shared Services</b>			
C.1 Administration - Pay		13,914	23,545
C.2 Administration Non-Pay		13,914	1,875
Total		<u>27,828</u>	<u>25,420</u>
			<u>31,786</u>

### Significant variations

Overall, the expenditure in relation to Programme C was lower than provided. This was mainly due to the following:

Description	Less/(more) than provided €000	Explanation
<b>Delivery of Shared Services</b>		
Administration - Pay	(9631)	The additional costs arose from....
Administration Non-Pay	12,039	The savings arose from...

---

## Note 4 Receipts

4.1 Appropriations-in-aid	2016	2016	2015
	Estimated	Realised	Realised
	€000	€000	€000
1. Receipts from computer services rendered by the Centre for Management and Organisation Development	115	72	114
2. Receipts from Departments in respect of Foreign Language	90	12	90
3. EU Programmes	5,500	5,471	7,350
4. Recoupment of certain expenses under the Bank Guarantee Scheme	6,620	2,496	
5. Receipts from Pension-related Deductions on Public Service Remuneration:			
(a) Receipts in respect of Civil Service staff	2,700	2,820	
6. Miscellaneous	105	215	654
<b>Total</b>	<b>15,130</b>	<b>11,086</b>	<b>8,208</b>

### 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%.

Heading	Less/(more) than estimated €000	Explanation
5	(120)	Receipts from Pension-related Deductions were higher than anticipated due to a higher number of employees.
6	(110)	Receipts for services provided was greater than anticipated due to the timeliness of monies received.

4.2 Extra receipts payable to the Exchequer	2016	2015
	€000	€000
<b>Balance at 1 January</b>	0	0
Receipts from sale of State property	187	114
Receipts from voluntary surrender of salary under Section 483 of the Taxes Consolidation Act, 1997	102	90
Transferred to Exchequer	(205)	(204)
<b>Balance at 31 December</b>	<b>84</b>	<b>0</b>

## Note 5 Employee Numbers and Pay

	2016	2015
<b>Number of staff at year end</b> (full time equivalents)		
Department	400	400
Agencies	163	211
	563	611
	<b>€000</b>	<b>€000</b>
Pay	39,949	40,138
Redundancy payments	145	
Higher, special or additional duties allowances	306	327
Other allowances	288	543
Overtime	414	689
Employer's PRSI	<u>1,663</u>	<u>1,739</u>
<b>Total pay</b>	<b><u>42,765</u></b>	<b><u>43,436</u></b>

### 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	56	17	19,149	18,878
Other allowances	95	17	32,752	46,233
Overtime	178	2	29,626	33,374
<b>Number of individuals who received extra remuneration in more than one category</b>	40	10	23,000	25,000

### 5.2 Performance and Merit Payments

Three officers received ex-gratia payments in recognition of exceptional performance. The total amount paid was €7,500.

Under the terms of the AHCPS 1% PCW restructuring agreement, in 66 instances a total of €118,536 was paid in respect of Seniority Allowances and Special Service Payments

### 5.3 Other Remuneration Arrangements

*Four retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €161,512.*

*This account includes expenditure of €537,372 in respect of ten officers who were serving outside the Department for all or part of 2012 and whose salaries were paid from the main salary subhead of the Department.*

### 5.4 Payroll Overpayments

Overpayments at the year end were €xx (yy cases) (2015 €x yy cases). Of this, €xx (yy cases) have recovery plans in place.

***Please note:*** payroll overpayments figures should include all overpayments, including those from previous years prior to the establishment of the National Shared Services Office.

---

## Note 6 Miscellaneous Items

### 6.1 National Lottery Funding (illustrative only)

<b>Subhead</b>	<b>2016 Estimate €000</b>	<b>2016 Outturn €000</b>	<b>2015 Outturn €000</b>
x. Payments to promoters of certain National Lottery funding eligible charities part funded by the National Lottery.	8,618	8,618	8,618
Details are available on the Department of Illustrative Purposes website " <a href="http://www.illustrativepurposes.gov.ie">www.illustrativepurposes.gov.ie</a> "			

### 6.2 EU Funding (illustrative only)

*The outturn shown in Subheads X.1. and X.2 includes payments in respect of activities which are co-financed from the ERDF. Estimates of expenditure and actual outturns were as follows:*

<b>Subhead Description</b>	<b>2016 Estimate €000</b>	<b>2016 Outturn €000</b>	<b>2015 Outturn €000</b>
X.1. Structural Funds Technical Assistance and other costs	977	768	971
X.2. Technical Assistance costs of Regional Assemblies (grant-in-aid)	1,400	1,022	1,356
Y.1. Peace Programme/Northern Ireland INTERREG	-	-	10,641
	2377	1,790	12,968

### 6.3 Commissions and Special Inquiries

	<b>Year of appointment</b>	<b>Cumulative expenditure to end 2015 €000</b>	<b>2016 Outturn €000</b>	<b>2015 Outturn €000</b>
<b><i>Fixed Term Commission</i></b>				
A6	Commission on X	2008	20,000	4,240
<b><i>Permanent Commission</i></b>				
B5	Commission on Y	2010	24,000	5,084
			6,357	



#### 6.4 Legal Costs

The format for presentation is as follows (Vote 21):

Legal costs paid during the year are categorised as follows:

					2016	2015
	Number of Cases	Legal costs paid by Department or Office	Legal costs awarded	Compensation awarded	Total	Total
		€000	€000	€000	€000	€000
<b>Claims by employees of Department or Office</b>						
Explanation A	1	400	600	1,000	2,000	1,500
Explanation B	2	800	1,200	2,000	4,000	1,800
Explanation C	3	1,000	2,000	3,000	6,000	3,500
<b>Claims by members of the public</b>						
Explanation A	1	300	700	1,000	2,000	2,500
Explanation B	2	1,000	1,000	2,000	4,000	3,600
		3,500	5,500	9,000	18,000	12,900

#### 6.5 Arbitration and Conciliation Costs

Expenditure in 2016 includes payments of €x.xx million (2015: €x.xx million) made to contractors and others to cover costs as a result of conciliation and arbitration proceedings.

There were x cases in 2016 (2015: x cases). Figures include VAT, legal, engineering consultants and resolver fees.

**6.6 Contingent Liabilities**

The Department has contingent liabilities estimated at €500,000.

**6.7 Write-Offs**

The following sums were written off in the year:

	<b>2016</b>	<b>2015</b>
	<b>€000</b>	<b>€000</b>
Suspense account balance re: Income Tax	10	-
Unpaid fees from companies no longer trading	-	4
	<u>10</u>	<u>4</u>

**6.8 Fraud and Suspected Fraud**

	<b>2016</b>	<b>2015</b>
	<b>€000</b>	<b>€000</b>
Overpayment of invoice	12	-
Inappropriate expenditure	50	-
	<u>62</u>	<u>-</u>

**6.9 Late Payment Interest**

	<b>2016</b>	<b>2015</b>
	<b>€000</b>	<b>€000</b>
Total of interest payments due	40	-
Recipients of €10,000 or more	3	-

## Appendix

**State-owned lands and buildings controlled or managed by the Department  
which do not have valuations**

- 1 Property A
- 2 Park B
- 3 Property C
- 4 Park D