

Appropriation Account 2024

Vote 11

Public Expenditure, National Development Plan Delivery and Reform

Introduction

As Accounting Officer for Vote 11, I am required each year to prepare the appropriation account for the Vote and 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 2024 for the salaries and expenses of the Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform, for certain services administered by that Office, and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Eireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €2.591 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 7 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	Useful life	Rate of depreciation/ amortisation
Office and IT equipment	5 years	20%
Acquired/developed software	10 years	10%

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 human resources, finance and payroll shared services.

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

Financial control environment

A control environment comprising 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 key business processes have been documented.
- There are systems in place to safeguard the assets.
- The Statement on Internal Financial Control for the National Shared Service Office is also relevant given that the National Shared Service Office provides certain services on a shared basis to Vote 11.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- 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.

- There is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of two non-competitive but compliant contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

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 high-level risks facing the Department are reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

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

Ongoing monitoring and review

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

Review of effectiveness

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 2024 that require disclosure in the appropriation account.

David Moloney

Accounting Officer

Public Expenditure, National Development Plan Delivery and Reform

11 March 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 11 Public Expenditure, National Development Plan Delivery and Reform

Opinion on the appropriation account

I have audited the appropriation account for Vote 11 Public Expenditure, National Development Plan Delivery and Reform for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 11 Public Expenditure, National Development Plan Delivery and Reform for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

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 appendix to this report. I am independent of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation 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 appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

30 June 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities 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 account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 11 Public Expenditure, National Development Plan Delivery and Reform

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Public expenditure management and reform			
	<i>Original</i>	59,433		
	<i>Supplementary</i>	<u>1</u>		
		59,434	57,022	50,004
Gross expenditure		59,434	57,022	50,004
<i>Deduct</i>				
B	Appropriations-in-aid	2,975	3,154	3,307
Net expenditure				
	<i>Original</i>	56,458		
	<i>Supplementary</i>	<u>1</u>		
		56,459	53,868	46,697

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	<u>2,590,968</u>	<u>4,600,773</u>

David Moloney

Accounting Officer

Public Expenditure, National Development Plan Delivery and Reform

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	23,709	18,822
Pay	29,972	27,814
Non pay	3,341	3,368
Gross expenditure	57,022	50,004
<i>Deduct</i>		
Appropriations-in-aid	3,154	3,307
Net expenditure	53,868	46,697
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Depreciation	21	
<i>Intangible assets (note 2.2)</i>		
Purchases	(192)	
Amortisation	441	
	270	(3)
Changes in net current assets		
Increase in prepayments	(243)	
Increase in accrued expenses	1,628	
	1,385	(399)
Direct expenditure	55,523	46,295
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	10,913	11,376
Notional rents	2,512	2,512
Net programme cost	68,948	60,183

1.1 Net allied services expenditure

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

		2024	2023
		€000	€000
Vote 7	Office of the Minister for Finance	1,317	1,400
Vote 12	Superannuation and Retired Allowances	5,498	6,728
Vote 13	Office of Public Works	2,022	1,723
Vote 18	National Shared Services Office	1,454	1,009
Vote 20	Garda Síochána	253	234
Vote 43	Office of the Government Chief Information Officer	663	522
		<hr/>	<hr/>
		11,207	11,616
Cost of shared services provided to other votes ^a		<hr/> (294) <hr/>	<hr/> (240) <hr/>
		10,913	11,376

Note ^a The shared services provided to other votes relates to the value of audit shared services provided by this Department to the Department of Finance in 2024.

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	26	47
Intangible assets	2.2	1,889	2,138
		1,915	2,185
Current assets			
Bank and cash		(128)	612
Prepayments	2.3	850	607
Accrued income	2.4	8	8
Other debit balances	2.5	962	273
Net Exchequer funding	2.8	351	255
		2,043	1,755
<i>Less</i>			
Current liabilities			
Accrued expenses	2.6	1,772	144
Other credit balances	2.7	1,185	1,140
		2,957	1,284
Net current (liabilities)/assets		(914)	471
Net assets		1,001	2,656
Represented by:			
State funding account	2.9	1,001	2,656

2.1 Property, plant and equipment

	Office and IT equipment €000	Total €000
Cost or valuation		
At 1 January 2024	105	105
Additions	—	—
At 31 December 2024	105	105
Accumulated depreciation		
At 1 January 2024	58	58
Depreciation for the year	21	21
At 31 December 2024	79	79
Net assets		
At 31 December 2024	26	26
At 31 December 2023	47	47

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2024	5,513	5,513
Adjustments	192	192
At 31 December 2024	5,705	5,705
Accumulated amortisation		
At 1 January 2024	3,375	3,375
Amortisation for the year	441	441
At 31 December 2024	3,816	3,816
Net assets		
At 31 December 2024	1,889	1,889
At 31 December 2023	2,138	2,138

2.3 Prepayments

at 31 December	2024	2023
	€000	€000
IT costs	419	297
Education fees	115	126
International institutions	99	71
Subscriptions	205	98
Insurance	8	8
Miscellaneous	4	7
	850	607

2.4 Accrued income

at 31 December	2024	2023
	€000	€000
National Lottery Regulator pension contributions	8	8
	8	8

2.5 Other debit balances

at 31 December	2024	2023
	€000	€000
Recoupable travel pass expenditure	50	51
Payroll debtors	719	—
Other debit suspense items	193	222
	962	273

2.6 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll accrual	941	—
Holiday pay accrual	666	—
Utilities	33	21
Other administration	31	58
Research funding	30	1
Audit services	24	—
Travel and subsistence	16	19
Education fees	14	5
Legal costs	12	23
IT costs	5	17
	1,772	144

2.7 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	577	542
Pay related social insurance	316	284
Professional services withholding tax	31	50
Value added tax	72	84
Pension contributions	96	84
Local property tax	2	2
	<u>1,094</u>	<u>1,046</u>
Payroll deductions held in suspense	80	84
Other credit suspense items	11	10
	<u>1,185</u>	<u>1,140</u>

2.8 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	2,591	4,601
Exchequer grant undrawn	<u>(2,942)</u>	<u>(4,856)</u>
Net Exchequer funding	<u>(351)</u>	<u>(255)</u>
Represented by:		
Debtors		
Bank and cash	(128)	612
Debit balances: suspense	<u>962</u>	<u>273</u>
	834	885
Creditors		
Due to the State	(1,094)	(1,046)
Credit balances: suspense	<u>(91)</u>	<u>(94)</u>
	<u>(1,185)</u>	<u>(1,140)</u>
	<u>(351)</u>	<u>(255)</u>

2.9 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			2,656	2,254
Disbursements from the Vote				
Estimate provision	Account	56,459		
Surplus to be surrendered	Account	(2,591)		
Net vote			53,868	46,697
Expenditure borne elsewhere	1.1		10,913	11,376
Non-cash items: Notional rent	1		2,512	2,512
Net programme cost	1		(68,948)	(60,183)
Balance at 31 December			1,001	2,656

2.10 Impact of accounting policy changes in 2024

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024. The implementation had the following impact on the State funding balance.

At 31 December	2024
	€000
Payroll accrual ^a	(941)
Holiday accrual ^a	(666)
	(1,607)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure in the Public Expenditure Management and Reform programme is set out below.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages, pensions and allowances			
	Original	30,893		
	Supplementary	(611)		
		30,282	29,972	27,814
ii	Travel and subsistence	348	307	323
iii	Training and development	560	639	642
iv	Operating services, supplies and sundry equipment	665	977	677
v	Digital capital investment and IT expenses	717	463	617
vi	Premises expenses	525	612	544
vii	Policy reviews, consultancy services and research	993	343	565
		34,090	33,313	31,182

Note ^a The administration expenditure subheads were updated by Government Accounting in 2024. Five subheads were retired, and four new subheads were created. The figures for 2023 have been reanalysed to reflect the new subheads.

Significant variations

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

iv Operating services, supplies and sundry equipment

Estimate provision €665,000; outturn €977,000

The increase of €312,000 was mainly due to board and committee payments of €170,000 which had previously been included in payroll.

v Digital capital investment and IT expenses

Estimate provision €717,000; outturn €463,000

The saving of €254,000 was due to a delay in the development of the occupational health care system for the Civil Service Chief Medical Officer. It is expected the new system will go to tender in 2025.

vii Policy reviews, consultancy services and research

Estimate provision €993,000; outturn €343,000

The saving of €650,000 was mainly due to less consultancy expenditure on the Senior Post Remuneration Committee (SPRC) and the new public service agreement. The Department prioritises internal expertise over external consultancy where available which can lead to savings on this subhead.

Programme A Public Expenditure Management and Reform

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	30,893		
	<i>Supplementary</i>	(611)		
			30,282	29,972
				27,814
A.2	Administration – non pay		3,808	3,341
				3,368
A.3	Irish Government Economic and Evaluation Service		225	152
				145
A.4	Economic and Social Research Institute – administration and general expenses		3,750	3,750
				3,250
A.5	Structural funds technical assistance and other costs		2,131	1,934
				1,154
A.6	Technical assistance costs of Regional Assemblies		1,657	1,854
				1,249
A.7	Special EU Programmes Body and North/South programmes		4,609	3,811
				3,413
A.8	Ireland/Wales and transnational INTERREG		197	193
				198
A.9	Construction innovation support		500	385
				404
A.10	Public Service Trans/reform agenda		625	629
				667
A.11	Employee assistance officer shared service		1,807	1,531
				1,488
A.12	Civil service learning and development programme		363	309
				635
A.13	Institute of Public Administration		5,975	5,975
				2,933
A.14	Single public service pension administration project		238	2
				66
A.15	Implementation of Protected Disclosures Act		369	369
				373
A.16	Funding for pensions for bodies under the aegis of the Department			
	<i>Original</i>	1,536		
	<i>Supplementary</i>	612		
			2,148	2,196
				2,136
A.17	Public Service Innovation Fund		750	619
				711
			59,434	57,022
				50,004

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.5 Structural funds technical assistance and other costs

Estimate provision €2.131 million; outturn €1.934 million

The saving of €197,000 is mainly due to vacant positions in the Internal and EU Audit Unit which took longer than expected to fill.

A.6 Technical assistance costs of Regional Assemblies

Estimate provision €1.657 million; outturn €1.854 million

The increase of €197,000 was due to recoupment of overheads (from 2018-2023) by one regional assembly.

A.7 Special EU Programmes Body and North/South programmes

Estimate provision €4.609 million; outturn €3.811 million

This saving of €798,000 was due to the delay in the implementation of Investment Area (IA) 6.1 of the PEACEPLUS funding programme which was scheduled to start activity in 2024. IA rollout took longer than expected, partly due to SEUPB staff constraints which have now been addressed due to recruitment of additional staff. IA 6.1 will now commence rollout in 2025. PEACEPLUS is a North South Programme which has 22 different IAs that are being launched by SEUPB on a phased basis.

A.9 Construction innovation support

Estimate provision €500,000; outturn €385,000

There was a saving of €115,000 as the Technical University Dublin did not require the full funding for their programme of work. The full amount of €500,000 is expected to be required in 2025.

A.11 Employee assistance officer shared service

Estimate provision €1.807 million; outturn €1.531 million

The saving is €276,000 of which €200,000 is in pay savings and €76,000 is in non-pay savings. This is due to new recruits starting later than planned, consequently there were savings in travel expenses and operational costs in the non-pay area.

A.14 Single public service pension administration project

Estimate provision €238,000; outturn €2,000

This centralised administration system will support the administration of the Single Public Service Pension Scheme by all relevant authorities. This saving of €236,000 arose as the design work solution did not advance as planned in 2024 and the anticipated spend on consultancy was not used.

A.16 Funding for pensions for bodies under the aegis of the Department

Estimate provision €1.536 million; outturn €2.196 million

The increase of €660,000 was due to higher than anticipated pension payments and lump sums. It is difficult to forecast retirements given the short notice needed to retire. A technical supplementary was completed in 2024.

A.17 Public Service Innovation Fund

Estimate provision €750,000; outturn €619,000

The underspend of €131,000 occurred as one grantee which successfully completed their project did not require the funding awarded by the PSIF.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	EU programmes	1,110	1,094	1,259
2	Pension cash flow surpluses	300	186	274
3	Receipts from additional superannuation contributions on public service remuneration	1,500	1,717	1,674
4	Miscellaneous	65	157	100
		2,975	3,154	3,307

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000).

2 Pension cash flow surpluses

Estimate provision €300,000; realised €186,000

The receipts were behind profile by €114,000, as some once-off pension receipts in 2023 were not repeated in 2024.

3 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €1.50 million; realised €1.717 million

The receipts were ahead of profile by €217,000 due to additional superannuation contribution receipts following the pay increases in the Building Momentum pay agreement.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	—
Voluntary surrender of ministerial salaries	21	21
Transferred to the Exchequer	(21)	(21)
Balance at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>385</u>	<u>374</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	29,224	26,968
Higher, special or additional duties allowances	371	369
Other allowances	112	131
Overtime	18	9
Employer's PRSI	<u>2,724</u>	<u>2,444</u>
Total pay ^a	<u>32,449</u>	<u>29,921</u>

Note ^a The Department does not directly fund the pay costs of any of the bodies under its aegis.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	65	7	24,551	42,131
Other allowances	1	—	15,396	9,410
Overtime	18	—	3,736	927
Extra remuneration in more than one category	—	—	—	5,242

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	197	177
60,000	69,999	53	39
70,000	79,999	21	30
80,000	89,999	40	45
90,000	99,999	37	40
100,000	109,999	32	23
110,000	119,999	10	12
120,000	129,999	15	8
130,000	139,999	6	3
140,000	149,999	—	1
150,000	159,999	1	1
160,000	169,999	2	3
170,000	179,999	3	1
180,000	189,999	1	—
190,000	199,999	1	1
200,000	209,999	1	1
210,000	219,999	1	—
220,000	229,999	—	—
230,000	239,999	—	—
240,000	249,999	—	1
250,000	259,999	1	—

5.5 Remuneration and benefits of Accounting Officer

The Accounting Officer's remuneration and taxable benefits for the financial year was as follows.

	2024	2023
	€000	€000
Basic pay	251	241

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the pre-1995 superannuation scheme for established civil servants and his entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

5.6 Other remuneration arrangements

In 2024, expenditure of €209,012 (2023: €95,958) was incurred in respect of two officers (2023: one officer) who were serving outside the Department for all or part of 2024 and whose salaries were paid by the Department.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	70	178,664	191,432
Recovery plans in place	14	86,307	116,297

Note ^a Two individuals with recovery plans in place to a value of €22,095 transferred to other departments in the year. Recovery of the outstanding amounts will be collected by their respective departments. Delays in recovery plans being put in place are usually caused by timing differences at year end or staff being on illness leave. Recovery is made early in the following year or once the staff member returns from leave.

Note 6 Miscellaneous

6.1 EU funding

The outturn shown in subheads A.5, A.6, and A.7 includes payments in respect of activities which are co-financed by the EU as set out below.

Subhead	Outturn		Funding received	
	2024 €000	2023 €000	2024 €000	2023 €000
A.5 Structural funds technical assistance and other costs	1,934	1,154	2,131	1,846
A.6 Technical assistance costs of Regional Assemblies	1,854	1,249	1,657	1,633
A.7 6 Special EU Programmes Body and North/South programmes	3,811	3,413	4,609	4,550

6.2 Legal cases

At the end of 2024, there were three outstanding legal cases. There was no expenditure on any of these cases in 2024 and it is not possible to reasonably estimate a potential liability at year end.

6.3 Land Development Agency

As provided for in section 25 of the Land Development Agency Act 2021, the Minister for Public Expenditure, National Development Plan Delivery and Reform and the Minister for Housing, Local Government and Heritage (the Ministers) are the sole shareholders in the Land Development Agency (LDA). In June 2024, the Minister for Finance directed the National Treasury Management Agency to transfer a further €325 million out of the assets of the Irish Strategic Investment Fund to the LDA for the purpose of discharging the Minister for Public Expenditure, National Development Plan Delivery and Reform's liability arising from the Minister's subscription for further shares in the LDA with a nominal value of €325 million.

Following a Government decision in December 2023, an additional allocation was provided for in the Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024, which amended Section 42B(1)(e) of the National Treasury Management Agency (Amendment) Act 2014 (as amended) (the NTMA Act). In December 2024, the Minister for Finance directed the National Treasury Management Agency to transfer a further €100 million from the sale of directed investments (i.e bank shares) which are held by the Irish Strategic Investment Fund to the LDA for the purpose of discharging the Minister for Public Expenditure, National Development Plan Delivery and Reform's liability arising from the Minister's subscription for further shares in the LDA with a nominal value of €100 million.

The company received the proceeds of the share issue of €100 million on 10 January 2025.

	2024	2023
	€000	€000
Shareholding of equity in Land Development Agency		
Balance at 1 January	924,000	99,000
Acquired in the year	425,000	825,000
Balance at 31 December	<u>1,349,000</u>	<u>924,000</u>

Note 7 Contingency Fund

	2024	2023
	€000	€000
Balance at 1 January	1,200	1,200
Receipts	—	—
Payments	—	—
Balance at 31 December	1,200	1,200

- Note ^a The Contingency Fund is a non-statutory fund formed in 1923. The fund is available for use to facilitate the defraying of urgent or unforeseen expenditure which is not covered by the ordinary Votes and for which it may be impracticable to seek the immediate approval of Dáil Éireann e.g. during recess.
- The procedures in relation to the operation of the fund are set out in Public Financial Procedures (Sections C.1.5 to C.1.12).
- The size of the fund is reviewed every five years. Following a review in 2020, it was decided that the fund should remain at its existing level.