

## **Appropriation Account 2016**

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### **Vote 7**

### **Office of the Minister for Finance**

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## 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 2016 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 expenditure outturn is compared with the sums:

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

### Restructuring of programmes

The account has been prepared in accordance with the 2016 Revised Estimate for the Office of the Minister for Finance. The 2016 appropriation account records gross expenditure of €31.2 million, on three programme areas. The 2015 outturn figures have been reallocated across the three programmes to reflect the new structure of the Department.

A surplus of €10.4 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.

### New service - fuel grant

The fuel grant constitutes a new service in the context of the Finance Vote in 2016. A sum of €10 million was provided for the new fuel grant under the Disabled Drivers and Passengers (Tax Concessions) Scheme to replace the excise repayment on the fuel element of the Disabled Drivers and Disabled Passengers (Tax Concessions) Scheme.

## Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts have been applied in the preparation of the account except for the following.

### *Stocks and capital assets*

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

For efficiency and convenience reasons, spend on 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, Vote 11, Vote 18 and Vote 39 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 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.

## **Statement on Internal Financial Control**

### ***Responsibility for system of internal financial control***

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

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

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.

***Administrative controls and management reporting***

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Department
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines
- the Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. Seven contracts with a value of €680,420 which were listed on my annual return in respect of Circular 40/2002. A brief outline of each of the contracts is set out below.
  - Four legal experts were identified by the Office of the Attorney General for the provision of expert legal advice to the Department of Finance. Three of these contracts, with a total value of €432,402 at end-2016, relate to the provision of expert legal advice regarding the EU Commission State investigation into alleged aid afforded to Apple, while the fourth concerned a High Court Discovery Order which involved payments of €42,103.
  - An IT system provider was engaged in 2012 as an important information resource to conduct reviews and analysis of the financial markets as part of the Department's work related to market - based risk and financial stability issues. The contract was on a two-year renewal basis where the total spend for 2015-2016 was €45,395. A public procurement process for this service was undertaken in accordance with EU public procurement rules in late 2016 and a contract has now been signed.
  - The Department undertook a public procurement process in 2014 utilising a framework agreement, which has now expired, for the engagement of a translation service provider. External advice was imparted to the Department to retain the services of this supplier for the provision of technical translation services which amounted to €25,915. The Department will ensure that this arrangement is regularised through a formal procurement process during 2017.
  - In order to fulfil its legal obligations to the Oireachtas Committee of Inquiry into the Banking Crisis, the Department engaged the services of an eDiscovery solution provider to provide the Committee with thousands of pages of records within statutory timeframes. €134,605 was spent with this provider. It was not considered either practical or possible to undertake a formal procurement process at that time while also complying with the legal obligations from the Directions received from the Committee. A procurement process was recently undertaken and it is expected a contract will be signed with the successful supplier in 2017.

***Significant financial risks***

There are no significant financial risks for the Vote.

***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 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.

**Derek Moran**  
Accounting Officer  
Department of Finance

30 March 2017

## **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

#### **Vote 7 Office of the Minister for Finance**

I have audited the appropriation account for Vote 7 Office of the Minister for Finance for the year ended 31 December 2016 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, and in accordance with standard accounting policies and principles for appropriation accounts.

#### ***Responsibility of the Accounting Officer***

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

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

#### ***Responsibility of the Comptroller and Auditor General***

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

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

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

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

#### ***Scope of audit***

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

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

***Opinion on the appropriation account***

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 7 Office of the Minister for Finance for the year ended 31 December 2016.

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

**Seamus McCarthy**  
Comptroller and Auditor General

13 September 2017

## Vote 7 Office of the Minister for Finance Appropriation Account 2016

		2016		2015
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A	Economic and Fiscal Policy	18,132	15,841	8,013
B	Banking and Financial Services Policy	11,051	6,762	9,819
C	Delivery of Shared Services			
	<i>Current year provision</i>	11,696		
	<i>Deferred surrender</i>	115	8,635	8,469
<b>Gross expenditure</b>				
	<i>Current year provision</i>	40,879		
	<i>Deferred surrender</i>	115	<b>40,994</b>	<b>31,238</b>
	<i>Deduct</i>			
D	<b>Appropriations-in-aid</b>	<b>1,400</b>	<b>2,271</b>	<b>1,935</b>
<b>Net expenditure</b>				
	<i>Current year provision</i>	39,479		
	<i>Deferred surrender</i>	115	<b>39,594</b>	<b>28,967</b>
			<b>28,967</b>	<b>24,366</b>

### Surplus for surrender

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

Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spend in the following year.

	2016	2015
	€	€
Surplus	10,626,805	6,251,696
Deferred surrender	(227,000)	(115,000)
Surplus to be surrendered	<u>10,399,805</u>	<u>6,136,696</u>

**Analysis of administration expenditure**

		<b>2016</b>		<b>2015</b>
		<b>Estimate</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>provision</b>		
		<b>€000</b>	<b>€000</b>	<b>€000</b>
i	Salaries, wages and allowances	18,500	16,627	17,456
ii	Travel and subsistence	677	595	556
iii	Training and development and incidental expenses	859	750	649
iv	Postal and telecommunications services	408	317	457
v	Office equipment and external IT services	1,743	1,279	963
vi	Office premises expenses	2,150	1,982	1,232
vii	Consultancy and other services	50	—	—
		<b>24,387</b>	<b>21,550</b>	<b>21,313</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2016

	2016	2015
	€000	€000
Programme cost	9,689	4,988
Pay	16,627	17,456
Non pay	4,922	3,857
<b>Gross expenditure</b>	<b>31,238</b>	<b>26,301</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>2,271</b>	<b>1,935</b>
<b>Net expenditure</b>	<b>28,967</b>	<b>24,366</b>
<b>Changes in capital assets</b>		
Purchases cash	(1,350)	
Depreciation	645	
Disposals cash	37	
Profit on disposal	(37)	
	(705)	(4)
<b>Changes in net current assets</b>		
Decrease in closing accruals	(145)	
Increase in stock	(4)	
	(149)	43
<b>Direct expenditure</b>	<b>28,113</b>	<b>24,405</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	12,005	12,315
Notional rents	979	979
<b>Net programme cost</b>	<b>41,097</b>	<b>37,699</b>

#### 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 shared services apportioned to other Votes.

	2016	2015
	€000	€000
Vote 9 Office of the Revenue Commissioners	e 7	7
Vote 12 Superannuation and Retired Allowances	e 11,755	12,239
Vote 13 Office of Public Works	e 600	437
Vote 18 National Shared Services Office	e 32	27
Central Fund – Ministerial pensions	224	253
	12,618	12,963
Apportioned cost of accounting support for other Votes	e (613)	(648)
	<b>12,005</b>	<b>12,315</b>

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

**2 Balance Sheet as at 31 December 2016**

	Note	2016 €000	2015 €000
<b>Capital assets</b>	2.2	<b>629</b>	<b>451</b>
<b>Current assets</b>			
Bank and cash	2.3	1,097	757
Stocks	2.4	17	13
Prepayments		328	356
Other debit balances	2.5	136	202
Accrued income		270	—
<b>Total current assets</b>		<b>1,848</b>	<b>1,328</b>
<b>Less current liabilities</b>			
Accrued expenses		337	241
Other credit balances	2.6	834	862
Net liability to the Exchequer	2.7	399	97
<b>Total current liabilities</b>		<b>1,570</b>	<b>1,200</b>
<b>Net current assets</b>		<b>278</b>	<b>128</b>
<b>Net assets</b>		<b>907</b>	<b>579</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>907</b>	<b>579</b>

<b>2.1 State Funding Account</b>		2016	2015
	Note	€000	€000
Balance at 1 January		579	782
Disbursements from the Vote			
Estimate provision	Account	39,594	
Deferred surrender	Account	(227)	
Surplus to be surrendered	Account	(10,400)	
Net vote		28,967	24,366
Expenditure (cash) borne elsewhere	1	12,005	12,315
Non cash items – capital assets <sup>a</sup>		(908)	(353)
Non cash items – depreciation <sup>a</sup>		382	189
Non cash expenditure – notional rent	1	979	979
Net programme cost	1	(41,097)	(37,699)
<b>Balance at 31 December</b>		<b>907</b>	<b>579</b>

<sup>a</sup> Arising from the apportionment policy for assets shared by the Department of Finance and the Department of Public Expenditure and Reform, acquisition/depreciation figures in the balance sheet do not match those shown in the operating cost statement.

**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	262	5,489	2,403	8,154
Additions	236	67	139	442
Disposals	—	—	(71)	(71)
Cost or valuation at 31 December 2016	498	5,555	2,471	8,525
<b>Accumulated depreciation</b>				
Opening balance at 1 January 2016	184	5,125	2,394	7,703
Depreciation for the year	100	132	31	263
Depreciation on disposals	—	—	(71)	(71)
Cumulative depreciation at 31 December 2016	284	5,257	2,354	7,896
<b>Net assets at 31 December 2016</b>	<b>214</b>	<b>298</b>	<b>117</b>	<b>629</b>
<b>Net assets at 31 December 2015</b>	<b>78</b>	<b>364</b>	<b>9</b>	<b>451</b>

**2.3 Bank and Cash**

	2016 €000	2015 €000
at 31 December		
PMG balances and cash	1,096	738
Commercial bank account balance	1	19
	1,097	757

**2.4 Stocks**

	2016 €000	2015 €000
at 31 December		
Stationery	12	8
IT consumables	5	5
	17	13

**2.5 Other Debit Balances**

	2016 €000	2015 €000
at 31 December		
Recoupable salaries	—	21
Recoupable travel expenditure	37	19
Travel imprests	—	7
Recoupable travel pass scheme expenditure	92	100
Other debit suspense items	7	55
	136	202

<b>2.6 Other Credit Balances</b>	<b>2016</b>	<b>2015</b>
at 31 December	<b>€000</b>	<b>€000</b>
Amounts due to the State		
Income Tax	302	302
Pay Related Social Insurance	176	166
Professional Services Withholding Tax	53	110
Value Added Tax	21	12
Pension contributions	67	63
Local Property Tax	2	1
Universal Social Charge	75	94
	<hr/>	<hr/>
	696	748
Payroll deductions held in suspense	94	95
Other credit suspense items	1	19
Recoupable salaries	43	—
	<hr/>	<hr/>
	834	862
	<hr/>	<hr/>

<b>2.7 Net liability to the Exchequer</b>	<b>2016</b>	<b>2015</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	10,400	6,137
Deferred surrender	227	115
Exchequer grant undrawn	(10,228)	(6,155)
Net liability to the Exchequer	<hr/>	<hr/>
	399	97
	<hr/>	<hr/>

**Represented by:****Debtors**

Bank and cash	1,097	757
Debit balances: suspense	136	202
	<hr/>	<hr/>
	1,233	959

**Creditors**

Due to State	(696)	(748)
Credit balances: suspense	(138)	(114)
	<hr/>	<hr/>
	(834)	(862)

	<hr/>	<hr/>
	399	97
	<hr/>	<hr/>

**2.8 Commitments**

There were no commitments at 31 December 2016.

<b>2.9 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	4	10

### 3 Programme Expenditure by Subhead

		2016		2015
		Estimate	Outturn	Outturn
		provision		
		€000	€000	€000
<b>A</b>	<b>Economic and Fiscal Policy</b>			
A.1	Administration – pay	6,191	5,970	5,712
A.2	Administration – non pay	731	967	948
A.3	Committee and commissions	370	320	327
A.4	Consultancy and other services	840	727	1,026
A.5	Fuel grant	10,000	7,857	—
		<u>18,132</u>	<u>15,841</u>	<u>8,013</u>

#### Significant variations

Overall, the expenditure in relation to Programme A was €2.3 million lower than provided. This was mainly due to the following:

Description	Less/(more) than provided	Explanation
	€000	
Administration – non pay	(236)	This variance was primarily driven by an overspend on ICT of €174,000. The overspend is covered by sanctioned virement from other subheads and the programme remains within budget on an overall basis.
Fuel grant	2,143	The fuel grant constitutes a new service in the context of the Finance Vote in 2016. A sum of €10 million was provided for the new fuel grant under the Disabled Drivers and Passengers (Tax Concessions) Scheme to replace the excise repayment on the fuel element of the Disabled Drivers and Disabled Passengers (Tax Concessions) Scheme. The Department initially estimated that an average grant of €730 would be made to approximately 13,700 claimants which would include drivers, passengers and organisations. The actual outturn of €7.86 million was paid to 11,487 claimants and the average grant was €680. The new Fuel Grant process was introduced in 2016 with respect to eligible expenditure made by the claimants in 2015. As a result of the changed process, many eligible applications were not made relating to 2015 until 2017 which has resulted in 749 backdated claims being received in 2017. The average claim for 2016 was lower than expected compared to the previous scheme. However, as the values of individual's claims vary due to differences arising from the type of fuel and the amount of fuel consumed variance from year to year is to be expected. The average claim has risen from €680 to €710 for 2017 year to date.
Consultancy and other services	113	The underspend of €113,000 is a result of certain consultancy costs being less than anticipated with significant elements conducted in-house.

		2016		2015
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>B</b>	<b>Banking and Financial Services Policy</b>			
B.1	Administration – pay	5,291	5,379	5,572
B.2	Administration – non pay	730	654	665
B.3	Committees and commissions	20	17	13
B.4	Consultancy and other services	5,010	712	3,569
		<u>11,051</u>	<u>6,762</u>	<u>9,819</u>

**Significant variations**

Overall, the expenditure in relation to Programme B was €4.3 million lower than provided. This was mainly due to the following:

Description	Less/(more) than provided	Explanation
	€000	
Consultancy and other services	4,298	<p>The nature of this subhead is that 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 key driver of this saving was the Shareholding Management Unit where savings of approximately €3.5 million arose in relation to the budget for litigation and transactional activity.</p> <p>Savings also arose on a number of projects in the Banking Division where a number of factors such as the in-house completion of work contributed to the lower outturn.</p>

		2016		2015
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>C</b>	<b>Delivery of Shared Services</b>			
C.1	Administration – pay	7,018	5,279	6,164
C.2	Administration – non pay	4,426	3,300	2,252
C.3	Consultancy and other services	252	56	53
		<u>11,696</u>	<u>8,635</u>	<u>8,469</u>

#### Significant variations

Overall, the expenditure in relation to Programme C was €3.1 million lower than provided. This was mainly due to the following:

Description	Less/(more) than provided	Explanation
	€000	
Administration – pay	1,739	Spend was substantially below budget because a number of staff left the Department during the year due to both normal attrition and also promotion within the civil service. Recruitment to fill some of these vacancies was slower than expected and resulted in a pay-bill saving.
Administration – non pay	1,126	This variance arose due to savings across all administrative subheads. IT costs were €0.62 million less than the estimate due to the eDiscovery project being delayed into 2017. Capital spend relating to electrical and fire project works were below estimate by €0.3m but a capital carryover of €0.227 million into 2017 has been approved.
Consultancy and other services	196	The spend of €56,000 relates to the national economic dialogue. The €196,000 underspend relates to budget being provided for certain projects which were subsequently carried out in-house and certain other projects did not arise due to the later than anticipated timing of certain projects.

## 4 Receipts

4.1 Appropriations-in-aid	2016		2015
	Estimated	Realised	Realised
	€000	€000	€000
1. Recoupment of certain expenses in relation to the stabilisation of the banking sector	500	1,365	701
2. Miscellaneous	50	120	243
3. Receipts from pension-related deductions on public service remuneration	850	786	991
<b>Total</b>	<b>1,400</b>	<b>2,271</b>	<b>1,935</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%.

Description	Less/(more) than estimated	Explanation
	€000	
Recoupment of certain expenses in relation to the stabilisation of the banking sector	(865)	Additional recoupments were secured in relation to the costs of the stabilisation of the banking sector. The budget for these recoupments had been 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.

### 4.2 Extra receipts payable to the Exchequer

	2016	2015
	€000	€000
Balance at 1 January	—	—
Collected	3	2
Transferred to the Exchequer	(3)	(2)
Balance at 31 December	—	—

## 5 Employee Numbers and Pay

	2016	2015
<b>Number of staff at year end</b> (full time equivalents)	290	275
	<b>2016</b>	<b>2015</b>
	<b>€000</b>	<b>€000</b>
Pay	15,183	15,893
Higher, special or additional duties allowance	98	138
Other allowances	121	163
Overtime	159	178
Employer's PRSI	1,066	1,084
<b>Total pay<sup>a</sup></b>	<b>16,627</b>	<b>17,456</b>

<sup>a</sup> The total pay figure is distributed across subheads A.1, B.1 and C.1.

### 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	33	5	11,937	21,406
Other allowances	5	—	—	51,435
Overtime	61	5	22,069	22,102
Extra remuneration in more than one category	14	6	25,549	51,435

### 5.2 Other remuneration arrangements

4 retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €3,375. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €187,866 in respect of 3 officers who were serving outside the Department for all or part of 2016 and whose salaries were paid by the Department.

### 5.3 Payroll overpayments

Overpayments at the year-end were €37,428 (12 cases) (2015: €41,449, 23 cases). Of this, €14,022 (6 cases) have recovery plans in place.

## 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 (S.I.) no. 115 of 2010. This delegation was revoked with effect from 5 August 2011 under S.I. no. 395 of 2011 and the NTMA banking unit has since then 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.

### 6.2 Committees and commissions

	2016	2015
	€000	€000
Credit Union Advisory Committee <sup>a</sup>	17	13
Disabled Drivers Appeals Board <sup>b</sup>	320	327
	337	340

<sup>a</sup> 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 as may be specified by the Minister, may from time to time seek by way of advice from the Committee.

<sup>b</sup> 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 Contingent liabilities

There is 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.

