

Appropriation Account 2023

Vote 12

Superannuation and Retired Allowances

Introduction

As Accounting Officer for Vote 12, 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 2023 for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 2004 and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Public Expenditure, National Development Plan Delivery and Reform; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Authority, and other professional fees, miscellaneous payments, etc.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2023, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €110.822 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 of 2023, have been applied in the preparation of the account.

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 of Public Expenditure, National Development Plan Delivery and Reform (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, all 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 Office and the National Shared Services Office (NSSO) for the provision of HR, finance and payroll shared service.

I rely on a letter of assurance from the Accounting Officer of the Vote for the National Shared Services Office that the appropriate controls are exercised in the provision of shared services, including financial 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 all key business processes have been documented.
- There are systems in place to safeguard the assets.

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, 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.

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, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the 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

Payments in respect of liability under Chapter 2C of the Taxes Consolidation Act 1997

Under section 787R of the Taxes Consolidation Act 1997, when the capital value of a pension exceeds the Standard Fund Threshold, a chargeable excess arises. The full amount of the chargeable excess is subject to income tax at the higher rate. The income tax is payable to the Revenue Commissioners.

A review of the period 2015 to 2023 uncovered 15 cases where the income tax deducted from the individual retirees was not paid from the Vote. Of the 21 cases where a chargeable excess tax liability has arisen to date, only six payments were made to the Revenue Commissioners. The National Shared Service Office (NSSO) undertakes the role of tax agent on behalf of Vote 12. Weaknesses were identified in controls around the NSSO's instruction process and Vote 12 oversight which resulted in these payments not being processed and the error not being identified until now.

Vote 12 made an unprompted voluntary disclosure to the Revenue Commissioners in relation to the underpayment. Chargeable excess tax of €2,327,688 and interest of € 468,744 were paid to the Revenue Commissioners in 2024.

A full review has been carried out with corrective measures put in place to ensure Vote 12 is tax compliant going forward. To note, all chargeable excess tax liabilities were correctly accounted for in determining the amount of pensionable benefits for the 21 retirees.

No other weaknesses in internal financial control were identified in relation to 2023 that require disclosure in the appropriation account.

David Moloney
Accounting Officer
Superannuation and Retired Allowances

5 July 2024

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 12 Superannuation and Retired Allowances

Opinion on the appropriation account

I have audited the appropriation account for Vote 12 Superannuation and Retired Allowances for the year ended 31 December 2023 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 12 Superannuation and Retired Allowances for the year ended 31 December 2023, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Public Expenditure, National Development Plan Delivery and Reform 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.

Controls over payment of liabilities to Revenue

The Accounting Officer has disclosed in the statement on internal financial control that liabilities totaling €2.3 million were not paid to the Revenue Commissioners when due. The liabilities related to chargeable excess income tax (in line with section 787R of the Taxes Consolidation Act 1997) on the value of some pensions that commenced between 2015 and 2023. The appropriate deductions had been made from the amounts paid to the pensioners.

The Accounting Officer has outlined that steps are being taken to improve controls in this area and that a voluntary disclosure, together with payment of the estimated amounts due, was made to Revenue in 2024.

Seamus McCarthy
Comptroller and Auditor General

11 July 2024

Appendix to the report

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 National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure National Development Plan Delivery and Reform
- 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 the Houses of the Oireachtas 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 National Development Plan Delivery and Reform'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.

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 12 Superannuation and Retired Allowances

Appropriation Account 2023

		2023	2022
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Superannuation and retired allowances			
	<i>Original</i> 807,620		
	<i>Supplementary</i> 20,001		
		827,621	814,193
Gross expenditure		827,621	814,193
<i>Deduct</i>			
B Appropriations-in-aid			
	<i>Original</i> 500,855		
	<i>Supplementary</i> 20,000		
		520,855	618,249
Net expenditure			
	<i>Original</i> 306,765		
	<i>Supplementary</i> 1		
		306,766	195,944
		306,766	253,325

Surplus

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

	2023	2022
	€	€
Surplus to be surrendered	110,822,107	100,103,037

David Moloney
Accounting Officer
Superannuation and Retired Allowances

5 July 2024

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2023

	2023	2022
	€000	€000
Programme cost	813,626	762,025
Non pay	567	526
Gross expenditure	814,193	762,551
<i>Deduct</i>		
Appropriations-in-aid	618,249	509,226
Net expenditure	195,944	253,325
Changes in net current assets		
Decrease/(increase) in accrued income	183	(183)
Direct expenditure	196,127	253,142
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	4,166	4,083
Net programme cost	200,293	257,225

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 12 borne elsewhere.

	2023	2022
	€000	€000
Vote 7 Office of the Minister for Finance	—	28
Vote 18 National Shared Services Office	3,042	2,946
Central Fund ^a	1,124	1,109
	4,166	4,083

Note ^a Central fund expenditure arises on ministerial spouses and children, Cathaoirleach, Leas Cathaoirleach, Ceann Comhairle and Leas Ceann Comhairle pensions and related costs.

Note 2 Statement of Financial Position as at 31 December 2023

	Note	2023 €000	2022 €000
Current assets			
Bank and cash	2.1	28,147	51,997
Other debit balances	2.2	166	166
Accrued income	2.3	—	183
Total current assets		28,313	52,346
Less current liabilities			
Other credit balances	2.4	18,163	16,942
Net Exchequer funding	2.5	10,150	35,221
Total current liabilities		28,313	52,163
Net current assets		—	183
Net assets		—	183
Represented by:			
State funding account	2.6	—	183

2.1 Bank and cash

at 31 December	2023 €000	2022 €000
PMG balances and cash	28,083	51,958
Commercial bank account balance	64	39
	28,147	51,997

2.2 Other debit balances

at 31 December	2023 €000	2022 €000
Recoupable pensions owed by other departments	166	166
	166	166

2.3 Accrued income

at 31 December	2023	2022
	€000	€000
Purchase of notional service	—	183
	<u>—</u>	<u>183</u>

2.4 Other credit balances

at 31 December	2023	2022
	€000	€000
Amounts due to the State		
Income tax	10,072	9,028
Universal social charge	1,665	1,484
Local property tax	165	151
	<u>11,902</u>	<u>10,663</u>
Voluntary pension deductions held in suspense	4,566	4,620
Other credit suspense items	1,695	1,659
	<u>18,163</u>	<u>16,942</u>

2.5 Net Exchequer funding

at 31 December	2023	2022
	€000	€000
Surplus to be surrendered	110,822	100,103
Exchequer grant undrawn	<u>(100,672)</u>	<u>(64,882)</u>
Net Exchequer funding	<u>10,150</u>	<u>35,221</u>
Represented by:		
Debtors		
Bank and cash	28,147	51,997
Debit balances: suspense	166	166
	<u>28,313</u>	<u>52,163</u>
Creditors		
Due to the State	(11,902)	(10,663)
Credit balances: suspense	<u>(6,261)</u>	<u>(6,279)</u>
	<u>(18,163)</u>	<u>(16,942)</u>
	<u>10,150</u>	<u>35,221</u>

2.6 State funding account

	Note	2023	2022
		€000	€000
Balance at 1 January		183	—
Disbursements from the Vote			
Estimate provision	Account	306,766	
Surplus to be surrendered	Account	<u>(110,822)</u>	
Net vote		195,944	253,325
Expenditure (cash) borne elsewhere	1.1	4,166	4,083
Net programme cost	1	<u>(200,293)</u>	<u>(257,225)</u>
Balance at 31 December		<u>—</u>	<u>183</u>

Note 3 Vote Expenditure

Programme A Superannuation and Retired Allowances

		2023		2022	
		Estimate provision	Outturn	Outturn	
		€000	€000	€000	
A.1	Superannuation allowances, compensation allowances, pensions and certain children's allowances	<i>Original</i> 623,430 <i>Supplementary</i> (9,397)	614,033	611,382	551,409
A.2	Payments under the contributory pensions schemes for spouses and children of civil servants, members of the judiciary and court officers	<i>Original</i> 44,771 <i>Supplementary</i> 3,798	48,569	48,346	45,971
A.3	Ex-gratia pensions for widows and children of civil servants, members of the judiciary and court officers	<i>Original</i> 208 <i>Supplementary</i> (70)	138	126	177
A.4	Additional allowances and gratuities in respect of established officers and payments in respect of transferred service	<i>Original</i> 115,452 <i>Supplementary</i> 22,204	137,656	128,373	141,181
A.5	Pensions, allowances and gratuities in respect of unestablished officers and their spouses and children and other pensions and payments in respect of transferred service	<i>Original</i> 22,278 <i>Supplementary</i> 3,482	25,760	24,702	22,775
A.6	Injury grants and medical fees	<i>Original</i> 345 <i>Supplementary</i> (2)	343	289	283

	Estimate provision		2023	2022
			Outturn	Outturn
	€000	€000	€000	€000
A.7 Pension related fees and other expenses				
	<i>Original</i>	681		
	<i>Supplementary</i>	<u>(14)</u>		
		667	567	526
A.8 Payments in respect of liability under Chapter 2C of the Taxes Consolidation Act 1997		400	354	175
A.9 Pension liabilities of former public service bodies payable under statute		55	54	54
		827,621	814,193	762,551

Significant variations

The following outlines the reasons for significant variations in expenditure from the amount provided (+/-5% and €100,000).

A.2 Payments under the contributory pensions schemes for spouses and children of civil servants, members of the judiciary and court officers

Estimate provision €44.771 million; outturn €48.346 million

The increase in expenditure of €3.575 million, over the estimate, was driven by both (a) the number of persons serving/retired whose death results in the payment of a survivor's pension benefit and (b) the deaths of persons already in receipt of a spouses' pension in a particular year. There was an increase in 2023 numbers over those of 2022. 94% of the supplementary estimate was used.

A.4 Additional allowances and gratuities in respect of established officers and payments in respect of transferred service

Estimate provision €115.452 million; outturn €128.373 million

The increase in expenditure of €12.921 million, over the estimate, was impacted by numbers entering and leaving the scheme and the grade mix, all of which can vary from year to year, and is due to a higher level of lump sum payments relative to that provided for in the estimate. Given the inherent expenditure variability, and the level of gross expenditure as it stood at the end of October, a supplementary estimate of approximately €22 million was sought for subhead A.4 and approved by the Oireachtas. The 2023 numbers were that 1,690 people (108.3% of the original estimate) retired from the established scheme and received a lump sum. 56% of the supplementary estimate was used.

A.5 Pensions, allowances and gratuities in respect of unestablished officers and their spouses and children and other pensions and payments in respect of transferred service

Estimate provision €22.278 million; outturn €24.702 million

The increase in expenditure, over the estimate, of €2.424 million was due to the grade mix and number of retirees. Given the level of gross expenditure as it stood at the end of October, a supplementary estimate of approximately €3.5 million was sought for subhead A.5 and approved by the Oireachtas. The 2023 number was 4,269 people. 70% of the supplementary estimate was used.

A.7 Pension related fees and other expenses

Estimate provision €681,000; outturn €567,000

The decrease in expenditure, from the estimate, of €114,000 was due to the pension schemes membership numbers not reaching the level projected. The fees, payable to the Pensions Authority, are based on the membership numbers within the established, the non-established and the single scheme pension schemes

A.8 Payments in respect of liability under Chapter 2C of the Taxes Consolidation Act 1997

Estimate provision €400,000; outturn €354,000

The Vote expenditure outturn was €354,000. As per the note in the statement on internal financial control, a review uncovered a number of cases where the income tax was not paid from the Vote. As a result of this, while the outturn was €354,000, an additional €907,000 should have been paid in relation to 2023 retirees.

Note 4 Receipts

4.1 Appropriations-in-aid

	2023		2022
	Estimate provision €000	Outturn €000	Outturn €000
1 Receipts from the Social Welfare Consolidation Act 2005, Section 5(3) in respect of pension liability of staff	33,685	33,685	27,852
2 Receipts in respect of pension liability of staff on loan, etc.	1,180	689	778
3 Contribution to spouses' and children's pension scheme for civil servants and others	17,420	17,795	19,452
4 Receipts in respect of the contributory scheme introduced for established civil servants who were appointed on and after 6 April 1995 (Circular 6/95)	39,520	44,644	40,330
5 Repayments of gratuities, etc.	500	80	72
6 Purchase of notional service	6,500	7,041	5,289
7 Single scheme contributions			
	<i>Original</i> 402,000		
	<i>Supplementary</i> 20,000		
	<u>422,000</u>	514,315	415,192
8 Miscellaneous	50	—	261
Total	520,855	618,249	509,226

Significant variations

The following outlines the reasons for significant variations in individual Appropriations-in-Aid headings (+/-5% and €100,000).

2 Receipts in respect of pension liability of staff on loan, etc.

Estimate €1.18 million; realised €689,000

The shortfall of €491,000 was due to an over estimation of the number of staff on loan. It is difficult to predict the number of staff on loan year to year.

3 Contributions to spouses' and children's pension scheme for civil servants and others

Estimate €17.42 million; realised €17.795 million

The increase of €375,000 was due to higher than expected contributions to spouses' and children's pension scheme for civil servants and others. This can fluctuate from year to year.

4 Receipts in respect of the contributory scheme introduced for established civil servants who were appointed on and after 6 April 1995 (Circular 6/95)

Estimate €39.52 million; realised €44.644 million

The increase of approximately €5.124 million was due to an underestimation of the level of receipts from the cohort of civil servants appointed on or after 6 April 1995, and before 1 January 2013, and who are members of the established scheme. The number in this cohort will decrease as retirements occur. However, the level of contributions is affected by changes in the salary levels of this cohort which may increase in line with career progression.

5 Repayments of gratuities, etc.

Estimate €500,000; realised €80,000

The shortfall of €420,000 was due to a lower number of civil servants repaying gratuities. This subhead varies year on year as it is dependent on civil servants repaying gratuities. As a result the estimate can be difficult to predict.

6 Purchase of notional service

Estimate €6.5 million; realised €7.041 million

The increase of €541,000 was due to an increased purchase of notional service in 2023. This subhead is dependent on the numbers of civil servants purchasing notional service year on year. As a result the estimate can be difficult to predict.

7 Single scheme contributions

Estimate €402 million; realised €514.315 million

The increase of approximately €112.315 million was due to an increased level of receipts in the final months of the year. The amount credited to the Vote in respect of the Single Public Service Pension Scheme represents contributions made by all new public servants who commence employment after 1 January 2013. While there is central oversight of total public service employee numbers, the number of new entrants, the timing of their engagement and the grade and pay level at which they are engaged in individual sectors in any year is managed in those sectors and is subject to wide variation.

Note 5 Staffing and Remuneration

5.1 Staff

All staff employed in the administration and payment of superannuation charged to this Vote are paid from Vote 18 National Shared Services Office. Staff engaged on the formulation of superannuation policy are charged to Vote 11 Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform.

5.2 Pensioners

A breakdown of the total numbers of pensioners in payment by heading at year end is set out below.

	2023	2022
A.1 Superannuation allowances, compensation allowances, pensions and certain children's allowances	24,192	22,969
A.2 Payments under the contributory pensions schemes for spouses and children of civil servants, members of the judiciary and court officers	3,144	3,089
A.3 Ex-gratia pensions for widows and children of civil servants, members of the judiciary and court officers	10	12
A.4 Additional allowances and gratuities in respect of established officers and payments in respect of transferred service	1,690	1,960
A.5 Pensions, allowances and gratuities in respect of unestablished officers and their spouses and children and other pensions and payments in respect of transferred service	4,269	4,326
A.9 Pension liabilities of former public service bodies payable under statute	3	3
	33,308	32,359

5.3 Pension payment agency services

Vote 12 makes pension payments, on an agency basis, to former staff of the bodies detailed below.

Name of body	Number of pensioners	Gross value (per annum)
		€million
Vocational Education Committee/Institute of Technology/Education and Training Board pensions	13,445	376
FÁS/SOLAS pensions	1,482	33

The amounts paid are charged to Vote 26 Education and Vote 45 Further and Higher Education, Research, Innovation and Science.

5.4 Overpayment of pensions

Overpayments at year end were €247,486 (22 cases). All of these cases have recoupment plans in place.

The NSSO have provided Vote 12 with a list of 301 cases of write-offs under €250, with a combined value of €33,375.

5.5 Salary of Accounting Officer

The Accounting Officer for Vote 12 Superannuation and Retired Allowances is also the Accounting Officer for Vote 11 Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform. His salary level is disclosed in the Appropriation Account for Vote 11.

Note 6 Miscellaneous

6.1 Abatement of pensions

The Pensions (Abatement) Act 1965 and the Public Service (Single Scheme and other Provisions) Act 2012 provides that the pensions of civil servants who are retained or re-employed after normal retirement age are abated as necessary to ensure that their total pay in the period of retention or re-employment does not exceed the remuneration which they would have received if they had remained in the posts they had held on the last day of their reckonable service. The legislation also provides that such abatements may be waived at the discretion of the Minister for Public Expenditure, National Development Plan Delivery and Reform.

In 2023, the pensions of 42 retired civil servants were fully or partially abated. The total amount abated in 2023 was €262,248.

6.2 Chargeable excess tax balances

The table below sets out transactions in relation to income tax on the chargeable excess. The closing balance represents the amount to be recouped from pension payments.

	2023	2022
	€000	€000
Opening balance 1 January	1,911	1,467
Retirees in the year	907	528
Less amounts recouped from pension payments	(116)	(84)
Closing balance 31 December	2,702	1,911