

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

- I. Estimate of the amounts required in the year ending 31 December 2022 for the salaries and expenses of the Office of the Comptroller and Auditor General

**Nine million, three hundred and sixty-five thousand euro
(€9,365,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Comptroller and Auditor General.

	2021 Estimate		2022 Estimate		Change 2022 over 2021
	Current	Total	Current	Total	
	€000	€000	€000	€000	%
PROGRAMME EXPENDITURE					
A - AUDIT AND REPORTING	15,506	15,506	16,050	16,050	4%
Gross Total :-	15,506	15,506	16,050	16,050	4%
<i>Deduct :-</i>					
B - APPROPRIATIONS IN AID	5,883	5,883	6,685	6,685	14%
Net Total :-	9,623	9,623	9,365	9,365	-3%
Net Increase (€000)					258
<i>Exchequer pay included in above net total</i>		12,151	12,674		4%
<i>Associated Public Service employees</i>		192	199		4%

	2021 Estimate		2022 Estimate		Change 2022 over 2021
	Current	Total	Current	Total	
	€000	€000	€000	€000	%
ADMINISTRATION *					
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>					
(I) SALARIES, WAGES, PENSIONS AND ALLOWANCES	12,515	12,515	13,059	13,059	4%
(II) TRAVEL AND SUBSISTENCE	546	546	546	546	-
(III) TRAINING AND DEVELOPMENT	365	365	225	225	-38%
(IV) PROFESSIONAL, CONSULTANCY AND OTHER SERVICES	100	100	1,125	1,125	-
(V) OPERATING EXPENSES	473	473	166	166	-65%
(VI) ASSET AND EQUIPMENT EXPENSES	-	-	489	489	-
(VII) PREMISES AND ACCOMMODATION EXPENSES	217	217	160	160	-26%
(VIII) COMMUNICATION AND MARKETING EXPENSES	125	125	100	100	-20%
(IX) CONTRACT AUDIT AND EXAMINATION SERVICES	1,120	1,120	-	-	-
(IX) LEGAL FEES	45	45	-	-	-
Gross Total :-	15,506	15,506	15,870	15,870	2%

* The changes to the administration subheads is to facilitate the new single cross Government chart of accounts for all Votes. Nine Votes, including this Vote, are moving to the new chart of accounts in 2022

III. Details of Programmes - Objectives, Outputs and Financial & Human Resources

PROGRAMME EXPENDITURE

A - AUDIT AND REPORTING

High Level Goals: To carry out high quality audits efficiently, in a timely manner, and in accordance with International Standards on Auditing, to produce reports that facilitate scrutiny of audited bodies by the Oireachtas and which contribute to better public administration.

Financial & Human Resource Inputs

Numbers	
2021	2022
192	199

A.1	ADMINISTRATION - PAY ...
A.2	ADMINISTRATION - NON PAY ...
A.3	CONSULTANCY SERVICES AND OTHER SERVICES ...

Programme Total:-
of which pay:-

192	199
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2021 Estimate			2022 Estimate		
Current	Capital	Total	Current	Capital	Total
€000	€000	€000	€000	€000	€000
12,515	-	12,515	13,059	-	13,059
2,991	-	2,991	2,811	-	2,811
-	-	-	180	-	180
15,506	-	15,506	16,050	-	16,050
12,515	-	12,515	13,059	-	13,059

Key Outputs and Public Service Activities

Key High Level Metrics

Financial Audit of Public Bodies	No. of accounts to be certified in the year	282 (275)	275	275
	% of current year accounts certified within nine months of financial year end (measured by number)	62% (70%)	70%	70%
	% of current year accounts certified within nine months of financial year end (measured by turnover)	97% (95%)	95%	95%
Control of issues from Central Fund	% of requests for supply and quarterly credits to respond to before credit period commences	100% (100%)	100%	100%
Reporting to Dáil Éireann	No. of examinations to complete	21 (25)	25	25

2020 Output Outturn (2020 Output Target)	2021 Output Target	2022 Output Target
282 (275)	275	275
62% (70%)	70%	70%
97% (95%)	95%	95%
100% (100%)	100%	100%
21 (25)	25	25

Context and Impact indicators

1-	Number of current year accounts subject to Audit	289	286	289
2-	Number of Public Accounts Committee meetings attended in the year	35	35	23
3-	Number of accounts in arrears at year end	8	9	12
4-	Number of matters raised with management in post audit correspondence	824	1,293	1,064
5-	Number of opportunities for improved performance and instances of transferable good practice identified in reports	47	38	59

2018	2019	2020
289	286	289
35	35	23
8	9	12
824	1,293	1,064
47	38	59

III.

Details of Appropriations-in-Aid

		2021 Estimate			2022 Estimate		
		Current	Capital	Total	Current	Capital	Total
		€000	€000	€000	€000	€000	€000
B -	APPROPRIATIONS IN AID -						
	1. AUDIT FEES, ETC. ...	5,519	-	5,519	6,300	-	6,300
	2. RECEIPTS FROM PENSION RELATED DEDUCTION ON REMUNERATION ...	364	-	364	385	-	385
	Total :-	5,883	-	5,883	6,685	-	6,685