

Appropriation Account 2024

Vote 19

Office of the Ombudsman

Introduction

As Accounting Officer for Vote 19, 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 2024 for the salaries and expenses of the Office of the Ombudsman, the Office of the Commission for Public Service Appointments, the Office of the Protected Disclosures Commissioner, the Standards in Public Office Commission, the Office of the Information Commissioner and the Office of the Commissioner for Environmental Information.

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

A surplus of €1.204 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 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.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Office and IT equipment	5 years	20%
Software licences	Licence term (3 years)	33%
Acquired software/ Developed software	5 years	20%

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 Office of the Ombudsman.

This responsibility is exercised in the context of the resources available to me and my other obligations as Director 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 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 NSSO that the appropriate controls are exercised in the provision of shared services, including financial shared services, to this Office.

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.

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 Office.
- There are systems aimed at ensuring the security of the ICT systems.

Internal audit and Audit Committee

The Office has an internal audit function which is externally outsourced, with appropriately trained personnel. The internal audit unit operates under a charter which was approved in March 2024. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Office 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 Office has provided details of three non-competitive 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.

Non-compliance with procurement rules

The Office complied with the guidelines with the exception of one contract in excess of €25,000 (exclusive of VAT). The contract, with a value of €31,500 (exclusive of VAT), was in respect of legal services on a judicial review challenge against the Standards in Public Office Commission (SIPO). The Office had engaged in a tendering process which put a suitably qualified panel of counsel in place. The appointment was outside the Office's legal services panel. The judicial review litigation in question has been finalised and all payments have now issued. The total expenditure under this contract was €59,250 (exclusive of VAT). The Office continues to raise awareness of appropriate procurement channels and processes in order to avoid reoccurrence.

Risk and control framework

The Office 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 Office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Team 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 assigns 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 Team, 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 Office has procedures to monitor the effectiveness of its risk management and control procedures. The Office'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 Office responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weakness in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Elaine Cassidy

Accounting Officer

Office of the Ombudsman

11 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 19 Office of the Ombudsman Opinion on the appropriation account

I have audited the appropriation account for Vote 19 Office of the Ombudsman 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 19 Office of the Ombudsman 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 Office of the Ombudsman 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

22 August 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 19 Office of the Ombudsman

Appropriation Account 2024

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	Ombudsman function/ Office of the Commission for Public Service Appointments/Office of the Protected Disclosures Commissioner			
	Original	9,716		
	Supplementary	(505)		
			9,211	8,522
				7,931
B	Standards in Public Office Commission			
	Original	1,770		
	Supplementary	229		
			1,999	1,785
				1,537
C	Office of the Information Commissioner/Office of the Commissioner for Environmental Information			
	Original	3,495		
	Supplementary	277		
			3,772	3,510
				3,260
Gross expenditure				
	Original	14,981		
	Supplementary	1		
			14,982	13,817
				12,728
Deduct				
D	Appropriations-in-aid		486	525
				523
Net expenditure				
	Original	14,495		
	Supplementary	1		
			14,496	13,292
				12,205

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>1,203,885</u>	<u>1,216,389</u>

Elaine Cassidy
Accounting Officer
Office of the Ombudsman

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Pay	11,342	10,505
Non pay	2,475	2,223
Gross expenditure	13,817	12,728
<i>Deduct</i>		
Appropriations-in-aid	525	523
Net expenditure	13,292	12,205
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Depreciation	—	
<i>Intangible assets (note 2.2)</i>		
Purchases	(231)	
Amortisation	100	
Loss on disposal	14	
	(117)	(218)
Changes in net current assets		
Decrease in prepayments	34	
Decrease in accrued income	1	
Increase in accrued expenses	239	
	274	341
Direct expenditure	13,449	12,328
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	5,679	4,759
Net programme cost	19,128	17,087

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 19 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	41	40
Vote 12	Superannuation and Retired Allowances	2,321	2,114
Vote 13	Office of Public Works	2,376	1,966
Vote 18	National Shared Services Office	767	536
Vote 43	Office of the Government Chief Information Officer	174	103
		5,679	4,759

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024	2023
		€000	€000
Capital assets			
Property, plant and equipment	2.1	—	—
Intangible assets	2.2	586	500
		586	500
Current assets			
Bank and cash		194	386
Other prepayments	2.3	528	562
Accrued income		3	4
Other debit balances		253	36
		978	988
<i>Less</i>			
Current liabilities			
Accrued expenses	2.4	541	302
Other credit balances	2.5	419	403
Net Exchequer funding	2.6	28	19
		988	724
Net current (liabilities)/assets		(10)	264
Net assets		576	764
Represented by:			
State funding account	2.7	576	764

2.1 Property, plant and equipment

	Office and IT equipment €000	Total €000
Cost or valuation		
At 1 January 2024	528	528
Additions	—	—
At 31 December 2024	528	528
Accumulated depreciation		
At 1 January 2024	528	528
Depreciation for the year	—	—
At 31 December 2024	528	528
Net assets		
At 31 December 2024	—	—
At 31 December 2023	—	—

2.2 Intangible assets

	Acquired and developed software €000	Intangible assets under development €000	Total €000
Cost or valuation			
At 1 January 2024	2,048	252	2,300
Additions	3	228	231
Transfers	449	(449)	—
Adjustment ^a	—	(31)	(31)
Disposals	(68)	—	(68)
At 31 December 2024	2,432	—	2,432
Accumulated amortisation			
At 1 January 2024	1,800	—	1,800
Amortisation for the year	100	—	100
Amortisation on disposals	(54)	—	(54)
At 31 December 2024	1,846	—	1,846
Net assets			
At 31 December 2024	586	—	586
At 31 December 2023	248	252	500

Note ^a Following a review of a project under development it was determined that the original technical proposal has been superseded by significant changes in technology. The project was discontinued in January 2024.

2.3 Prepayments

at 31 December	2024	2023
	€000	€000
Software licenses	301	392
Other prepayments	227	170
	528	562

2.4 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll related accruals	464	—
Administration expenses	77	302
	541	302

2.5 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	175	167
Pay related social insurance	106	95
VAT	15	8
Professional services withholding tax	33	45
Pension contributions	37	34
	366	349
Suspense		
Payroll deductions held in suspense	37	36
Other credit suspense items	16	18
	53	54
	419	403

2.6 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	1,204	1,216
Exchequer grant undrawn	(1,176)	(1,197)
Net Exchequer funding	28	19
Represented by:		
Debtors		
Bank and cash	194	386
Debit balances: suspense	253	36
	447	422
Creditors		
Due to the State	(366)	(349)
Credit balances: suspense	(53)	(54)
	(419)	(403)
	28	19

2.7 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		764	894
Disbursements from the Vote			
Estimate provision	Account	14,496	
Surplus to be surrendered	Account	(1,204)	
Net vote		13,292	12,205
Expenditure borne elsewhere	1.1	5,679	4,759
Non-cash items			
Intangible asset under development adjustment ^a	2.2	(31)	(7)
Net programme cost	1	(19,128)	(17,087)
Balance at 31 December		576	764

Note ^a This adjustment relates to the discontinuation of a project following a review as the original technical proposal has been superseded by significant changes in technology. The project was discontinued in January 2024.

2.8 Commitments

	2024	2023 ^a
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	—	—
Capital projects and programmes	—	—
Total of legally enforceable commitments	—	—

Note ^a In 2024, the contracts threshold was increased to €50,000. The 2023 figures have been restated in line with this change. In addition, contracts without a legally enforceable commitment have been removed. No contracts met the criteria for inclusion in 2023 or 2024.

2.9 Matured liabilities

	2024	2023
at 31 December	€000	€000
Estimate of matured liabilities not discharged at year end	—	52

2.10 Contingent liabilities

The Office is awaiting the finalisation of six statutory appeal/judicial review cases where legal costs have been ordered against the Office. It is not possible to estimate, in advance, the potential liability of any settlements in respect of the legal cost claims at the date of the financial statements.

In addition, the Office is involved in a number of pending legal proceedings which may generate liabilities depending on the outcome of the litigation. Any actual amount or timing of potential liabilities is uncertain.

2.11 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.

	2024
	€000
Payroll accrual ^a	(349)
Holiday accrual ^a	(115)
	(464)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

		2024		2023
		Estimate provision	Outturn	Outturn restated ^a
		€000	€000	€000
i	Salaries, wages, pensions and allowances			
	<i>Original</i>	12,446		
	<i>Supplementary</i>	<u>(420)</u>		
		12,026	11,342	10,505
ii	Travel and subsistence			
	<i>Original</i>	50		
	<i>Supplementary</i>	<u>(10)</u>		
		40	24	20
iii	Training and development			
	<i>Original</i>	175		
	<i>Supplementary</i>	<u>(30)</u>		
		145	114	127
iv	Operational services, supplies and sundry equipment		350	296
v	Digital capital, investment and IT expenses			
	<i>Original</i>	1,250		
	<i>Supplementary</i>	<u>(200)</u>		
		1,050	1,024	988
vi	Premises expenses			
	<i>Original</i>	200		
	<i>Supplementary</i>	<u>(40)</u>		
		160	100	137
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	10		
	<i>Supplementary</i>	<u>(10)</u>		
		—	—	—
viii	Legal fees			
	<i>Original</i>	500		
	<i>Supplementary</i>	<u>711</u>		
		1,211	917	574
		14,982	13,817	12,728

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been amended to reflect the new structure.

Significant variations

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

vi Premise expenses

Estimate provision €200,000; outturn €100,000

The savings of €100,000 are due to lower than anticipated energy costs and savings achieved through a change in the cleaning schedule.

viii Legal fees

Estimate provision €500,000; outturn €917,000

The excess of €417,000 was due to higher than anticipated legal costs and settlements which fell due at the end of 2024 under programmes B and C. Due to their nature, it is difficult to estimate the timing and amount of legal settlements. A technical supplementary was approved to re-allocate funds from pay and non-pay subheads to meet the cost.

Programme A Ombudsman function/Office of the Commission for Public Service Appointments/ Office of the Protected Disclosures Commissioner

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	8,257		
	<i>Supplementary</i>	(300)		
			7,957	7,463
A.2	Administration – non pay			6,896
	<i>Original</i>	1,459		
	<i>Supplementary</i>	(205)		
			1,254	1,059
			9,211	8,522
				7,931

Programme B Standards in Public Office Commission

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
B.1	Administration – pay		1,267	1,231
B.2	Administration – non pay			1,052
	<i>Original</i>	503		
	<i>Supplementary</i>	229		
			732	554
			1,999	1,785
				1,537

Programme C Office of the Information Commissioner/Office of the Commissioner for Environmental Information

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
C.1	Administration – pay			
	<i>Original</i>	2,922		
	<i>Supplementary</i>	(120)		
			2,802	2,648
C.2	Administration – non pay			2,557
	<i>Original</i>	573		
	<i>Supplementary</i>	397		
			970	862
			3,772	3,510
				703
				3,260

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Appropriation in aid	50	48	40
2	Fixed payment fines under section 21 of the Regulation of Lobbying Act 2015	75	79	79
3	Receipts from additional superannuation contributions on public service remuneration	360	393	368
4	Miscellaneous	1	5	36
		486	525	523

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	153	148

5.2 Pay

	2024	2023
	€000	€000
Pay	10,360	9,607
Higher, special or additional duties allowances	30	32
Overtime	14	12
Employer's PRSI	938	854
Total pay	11,342	10,505

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	5	1	10,398	9,678
Overtime	9	—	7,115	7,226
Extra remuneration in more than one category	2	1	12,164	12,179

5.4 Office employee pay bands

The number of Office 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	81	85
60,000	69,999	13	14
70,000	79,999	14	22
80,000	89,999	22	15
90,000	99,999	12	12
100,000	109,999	10	1
110,000	119,999	1	3
120,000	129,999	1	1
170,000	179,999	—	1
180,000	189,999	1	—
210,000	219,999	—	1
220,000	229,999	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 €000	2023 €000
Basic pay	184	176

The Accounting Officer's salary is at Assistant Secretary grade.

The value of retirement benefits earned in the period is not included above.

The Accounting Officer is a member of the post 1995 superannuation scheme for established civil servants, and her entitlement to pension benefits do not extend beyond the standard terms of that scheme.

5.6 Other remuneration arrangements

Six retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €13,229. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	13	19,203	40,349
Recovery plans in place	3	5,433	15,406

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Office in the year

In respect of statutory legal challenges, appeals, judicial reviews, prosecutions and other legal proceedings not relating to claims by employees or members of the public.

	2024	2023
Number of cases	28	30
	€000	€000
Office's own legal costs	463	325
Payments to/on behalf of the Office		
Compensation	27	—
Legal costs	427	242
Other costs	—	—
Total	917	567

Cumulative costs of cases completed in 2024

In respect of statutory legal challenges, appeals, judicial reviews, prosecutions and other legal proceedings not relating to claims by employees or members of the public.

Number of cases	16
	€000
Office's own legal costs	579
Payments to/on behalf of the Office	
Compensation	27
Legal costs	489
Other costs	—
Total	1,095