

Appropriation Account 2024

Vote 8

Office of the Comptroller and Auditor General

Introduction

As Accounting Officer for Vote 8, I am required each year to prepare the appropriation account for the Vote, and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Comptroller and Auditor General.

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 €3.3 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 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>
Software licences	Licence term 2-5 years	20%-50%
Acquired/developed software	10 years	10%
Furniture and fittings	10 years	10%
Office and ICT equipment	5 years	20%

Accrued audit fee income

Accrued audit fee income represents audits where an opinion had been reported at the year-end but the fee had not yet been invoiced.

Work in progress

Work in progress represents the estimated recoverable value associated with work undertaken on audits where a fee is chargeable but where the audit had not been completed at year end. The value of work in progress is calculated as a percentage of the agreed audit fee, based on the status of the audit at year end.

The percentages used to calculate the value are

- account cleared for certification 90%
- audit review stage 75%
- fieldwork complete 60%

- final audit in progress 30%
- interim audit completed 15%
- interim audit in progress 10%

Statement on internal financial control

Responsibility for system of internal financial control

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

This responsibility is exercised in the context of the resources available to me and my other obligations as Accounting Officer. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions are 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 control 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 for the provision of human resources, payroll processing and financial shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that appropriate controls are exercised in the provision of 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 provided by a firm of auditors with appropriately trained personnel, which operates in accordance with a written charter which I and the Audit Committee Chair have approved. Its work is informed by analysis of the risks to which the Office is exposed and its annual internal audit plans, approved by me in consultation with the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up. The Audit Committee, which also operates under a written charter, provides me with an independent and objective view on the financial control system by examining and advising on the process by which I obtain assurance.

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. No non-competitive contracts over €25,000 were entered into by the Office during 2024 and, as required by Circular 40/2002, a nil return was submitted to the Department of Public Expenditure, National Development Plan Delivery and Reform.

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. There is a Risk Management Committee comprising the three Directors of Audit in place to oversee the management of risk across the office.

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 Risk Management Committee 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 results of risk management activities are reported to the Audit Committee.

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, 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, the work of the Audit Committee and the senior management within the Office responsible for the development and maintenance of the internal financial control framework.

ICT security

The Office has a strong commitment to the security of its ICT systems. The Office holds accreditation under the international standard ISO 27001: Information Security Management. This information security management system provides an overall governance framework for information security and sets out security policies, objectives, management oversight, practices and governance and ensures continual improvement of information security management. As part of the certification process, the Office is subject to bi-annual audits to ensure continued compliance with ISO 27001.

Significant financial risk

Audit fees are charged for certain financial audits, as provided for in the Comptroller and Auditor General (Amendment) Act 1993. The fees form a significant proportion of the resources of the Office and a number of procedures have been put in place to ensure that costs are recovered for relevant audits as appropriate. These measures include

- an annual review of the basis on which fees are charged, including a review of the recovery of costs on individual audits over time
- systems which record audit costs, audit progress and billing information
- the monitoring of financial information including audit costs and fee recovery.

Internal financial control issues

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

Colette Drinan

Accounting Officer

Office of the Comptroller and Auditor General

11 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 8 Office of the Comptroller and Auditor General Opinion on the appropriation account

The appropriation account for Vote 8 Office of the Comptroller and Auditor General for the year ended 31 December 2024 has been audited on my behalf by Mr Shaw McClung of Crowe Ireland, Chartered Accountants and Statutory Auditors, under section 13 of the Comptroller and Auditor General (Amendment) Act 1993.

On the basis of his audit and report, in my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 8 Office of the Comptroller and Auditor General for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery and Reform.

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

15 April 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, 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 Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

Section 13 of the 1993 Act states that the appropriation account shall be audited on my behalf by a qualified person appointed by me, subject to such terms and conditions as the Minister for Finance may determine. Under that Section, I appointed Crowe Ireland to carry out an audit of the appropriation account in accordance with the International Standards on Auditing (ISAs). The attached report sets out the objectives of the audit undertaken on my behalf and includes information on the audit process.

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 the audit of the appropriation account, the auditor is 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 performed on my behalf, 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*.

Opinion to the Comptroller and Auditor General in accordance with Section 13 of the Comptroller and Auditor General (Amendment) Act, 1993

Report on the Audit of the Appropriation Account for Vote 8

Opinion

As the auditor appointed under Section 13 of the Comptroller and Auditor General (Amendment) Act 1993, we have audited the appropriation account for Vote 8 Office of the Comptroller and Auditor General for the year ended 31 December 2024.

In our opinion, the appropriation account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2024 and there are no matters on which we need to report, pursuant to section 3(10) of the Comptroller and Auditor General (Amendment) Act 1993.

Basis of opinion

We conducted our audit of the appropriation account in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)), applicable law and Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. Our responsibilities under those standards are described in the *Auditor's responsibilities for the audit of the appropriation account* section of our report. We are independent of the Office of the Comptroller and Auditor General in accordance with ethical requirements that are relevant to audits in Ireland, including the *Ethical Standard* issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We have obtained all the information and explanations which we considered necessary for the purposes of our audit. In our opinion, proper accounting records have been kept by the Office of the Comptroller and Auditor General. The appropriation account is in agreement with the accounting records.

Conclusion on going concern

In auditing the appropriation account, we have concluded that the Office of the Comptroller and Auditor General's use of the going concern basis of accounting in the preparation of the appropriation account is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Office of the Comptroller and Auditor General's ability to continue as a going concern for a period of at least twelve months from the date when the appropriation account was signed.

Our responsibilities and the responsibilities of the Office of the Comptroller and Auditor General with respect to going concern are described in the relevant sections of this report.

Opinion to the Comptroller and Auditor General (continued)

Statement on internal financial control

We have reviewed the information contained in the statement on internal financial control. We have nothing to report in this regard.

Responsibilities of the Accounting Officer

Under Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is responsible for the preparation of the appropriation account. She is also responsible, inter alia, for the safeguarding of public funds and for the regularity and propriety of all transactions in the appropriation account.

Auditor's responsibilities for the audit of the appropriation account

It is our responsibility to audit the appropriation account in accordance with relevant legal and regulatory requirements and the ISAs (Ireland). Our objectives are to obtain reasonable assurance about whether the appropriation account, as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs (Ireland) 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.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the appropriation account, of whether the transactions recorded in the account conform with the authority under which they purport to have been carried out, and of whether the accounting provisions of *Public Financial Procedures* have been complied with.

As part of an audit in accordance with the ISAs (Ireland), we exercise professional judgment and maintain skepticism throughout the audit. We also

- 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 our 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, internal omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Office of the Comptroller and Auditor General's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.

Opinion to the Comptroller and Auditor General (continued)

- Conclude on the appropriateness of the Office of the Comptroller and Auditor General's use of the going concern basis of accounting and, based on the audit evidence obtained, whether uncertainty exists related to events or conditions that may cast significant doubt on the Office of the Comptroller and Auditor General's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the appropriation account or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Office of the Comptroller and Auditor General to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the appropriation account, including the disclosures, and whether the appropriation account represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Office of the Comptroller and Auditor General regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Comptroller and Auditor General, in accordance with Section 13 of the Comptroller and Auditor General (Amendment) Act 1993. Our audit work has been undertaken so that we can state to the Comptroller and Auditor General those matters we are required to state to him in an auditors' report and for no other purposes. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Comptroller and Auditor General, for the audit work, for this report, or for the opinions we have formed.

Shaw McClung

for and on behalf of

Crowe Ireland

Chartered Accountants and Statutory Audit Firm

40 Mespil Road

Dublin 4

8 April 2025

Vote 8 Office of the Comptroller and Auditor General

Appropriation Account 2024

		2024	2023
	Estimate provision €000	Outturn €000	Outturn €000
Programme expenditure			
A Audit and reporting	18,156	16,842	16,640
Gross expenditure	18,156	16,842	16,640
<i>Deduct</i>			
B Appropriations-in-aid	7,026	9,028	7,734
Net expenditure	11,130	7,814	8,906

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	3,316,055	1,634,289

Colette Drinan

Accounting Officer

Office of the Comptroller and Auditor General

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Pay	14,144	13,629
Non pay	2,698	3,011
Gross expenditure	16,842	16,640
<i>Deduct</i>		
Appropriations-in-aid	9,028	7,734
Net expenditure	7,814	8,906
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Depreciation	163	
<i>Intangible assets (note 2.2)</i>		
Purchases	(27)	
Amortisation	48	
	184	69
Changes in net current assets		
Increase in prepayments	(49)	
Decrease in accrued income	194	
Increase in accrued expenses	652	
	797	(580)
Direct expenditure	8,795	8,395
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	5,312	5,371
Notional rents	11	11
Net programme cost	14,118	13,777

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 8 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	—	40
Vote 12	Superannuation and Retired Allowances	2,341	2,513
Vote 13	Office of Public Works	1,586	1,552
Vote 18	National Shared Services Office	640	543
Vote 43	Office of the Government Chief Information Officer	238	238
Central Fund – salary of Comptroller and Auditor General and pensions of previous office holders		507	485
		5,312	5,371

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Capital assets			
Property, plant and equipment	2.1	—	163
Intangible assets	2.2	124	145
		124	308
Current assets			
Other debit balances	2.3	371	48
Prepayments		338	289
Audit fees recoverable	2.4	2,307	2,501
Net Exchequer funding	2.7	214	(132)
		3,230	2,706
<i>Less</i>			
Current liabilities			
Bank and cash		71	(552)
Accrued expenses	2.5	791	139
Other credit balances	2.6	514	468
		1,376	55
Net current assets		1,854	2,651
Net assets		1,978	2,959
Represented by:			
State funding account	2.8	1,978	2,959

2.1 Property, plant and equipment ^a

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2024	12	1,655	1,667
Additions	—	—	—
At 31 December 2024	12	1,655	1,667
Accumulated depreciation			
At 1 January 2024	12	1,492	1,504
Depreciation for the year	—	163	163
At 31 December 2024	12	1,655	1,667
Net assets			
At 31 December 2024	—	—	—
At 31 December 2023	—	163	163

Note ^a Cost or valuation at the beginning and end of the year include some assets acquired for less than €10,000 prior to 1 January 2021

2.2 Intangible assets

	Acquired and developed software €000
Cost or valuation	
At 1 January 2024	213
Additions	27
At 31 December 2024	240
Accumulated amortisation	
At 1 January 2024	68
Amortisation for the year	48
At 31 December 2024	116
Net assets	
At 31 December 2024	124
At 31 December 2023	145

2.3 Other debit balances

at 31 December	2024	2023
	€000	€000
Payroll advance	323	—
Recoupable expenditure from co-tenants	30	32
Recoupable travel expenditure and travel pass scheme	18	16
	371	48

2.4 Audit fees recoverable

at 31 December	2024	2023
	€000	€000
Accrued audit fee income	1,041	1,702
Audit fee debtors	699	376
Work in progress	567	423
	2,307	2,501

2.5 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll related accruals	645	—
Administration expenses	146	139
	791	139

2.6 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Income tax	178	168
Pay related social insurance	141	125
Professional services withholding tax	17	10
Value added tax	61	53
Universal social charge	35	34
	432	390
Payroll deductions held in suspense	82	78
	514	468

2.7 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	3,316	1,634
Exchequer grant undrawn	<u>(3,530)</u>	<u>(1,502)</u>
Net Exchequer funding	<u>(214)</u>	<u>132</u>
Represented by:		
Debtors		
Debit balances: suspense	<u>371</u>	<u>48</u>
	371	48
Creditors		
Bank and cash	(71)	552
Due to the State	(432)	(390)
Credit balances: suspense	<u>(82)</u>	<u>(78)</u>
	<u>(585)</u>	<u>84</u>
	<u>(214)</u>	<u>132</u>

2.8 State funding account

	Notes	2024	2023
		€000	€000
Balance at 1 January		2,959	2,448
Disbursements from the Vote			
Estimate provision	Account	11,130	
Surplus to be surrendered	Account	<u>(3,316)</u>	
Net vote		7,814	8,906
Expenditure borne elsewhere	1.1	5,312	5,371
Non-cash item: notional rent	1	11	11
Net programme cost	1	<u>(14,118)</u>	<u>(13,777)</u>
Balance at 31 December		<u>1,978</u>	<u>2,959</u>

2.9 Commitments

at 31 December	2024	2023
	€000	€000
Procurement of goods and services	<u>—</u>	<u>—</u>

Note The Office had no non-cancellable contracts at end 2024 (2023 restated: zero).

2.10 Impact of accounting policy changes in 2024

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

	2024
	€000
Holiday accrual ^a	(204)
Payroll accrual ^a	(441)
	(645)
Note ^a CGAS 39A Employee Benefits Part A	

Note 3 Vote Expenditure

Analysis of administration expenditure

All the allocation for Vote 8 Office of the Comptroller and Auditor General is classified as administration expenditure applied toward a single programme: Audit and reporting.

		2024	2023 ^a
	Estimate provision	Outturn	Outturn
	€000	€000	€000
i	Salaries, wages, pensions and allowances	14,974	13,629
ii	Travel and subsistence	400	193
iii	Training and development	410	318
iv	Operational services, supplies and sundry equipment	1,381	1,610
v	Digital capital investment and IT expenses	602	589
vi	Premises expenses	209	162
vii	Policy reviews, consultancy services and research	180	139
	18,156	16,842	16,640

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 re-analysed to reflect the new structure.

Significant variations

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

ii Travel and subsistence

Estimate provision €400,000; outturn €248,000

The underspend of €152,000 is due to a reduced requirement for business travel under the working arrangements that applied during the year.

iii Training and development

Estimate provision €410,000; outturn €247,000

The underspend in the year of €163,000 is due to lower training costs in the year because of vacancies throughout the year and to reduced costs because of the availability of Dublin Castle for the Office annual conference.

vii Policy reviews, consultancy services and research

Estimate provision €180,000; outturn €23,000

The underspend of €157,000 is due to less need for these services than anticipated.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024	2023
		Estimate provision	Outturn
		€000	€000
1	Audit fees	6,500	7,267
2	Receipts from additional superannuation contributions on public service remuneration	385	399
3	Miscellaneous	141	68
		7,026	7,734

Significant variations

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

1 Audit fees

Estimate provision €6.5 million; realised €8.6 million

Variance of €2.1 million is due to the difficulty in forecasting the precise timing of receipts.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>194</u>	<u>179</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	12,842	12,385
Higher, special or additional duties allowances	29	23
Overtime	—	—
Employer's PRSI	<u>1,273</u>	<u>1,221</u>
Total pay	<u>14,144</u>	<u>13,629</u>

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	—	9,739	12,420

No member of staff received additional payments in more than one category.

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	90	111
60,000	69,999	31	26
70,000	79,999	17	15
80,000	89,999	17	20
90,000	99,999	15	10
100,000	109,999	6	2
110,000	119,999	3	9
120,000	129,999	7	—
130,000	139,999	—	—
140,000	149,999	—	—
150,000	159,999	—	—
160,000	169,999	—	2
170,000	179,999	2	1
180,000	189,999	1	—

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	184	175
Benefit in kind	1	1
	185	176

The benefit in kind amount relates to the payment by the Office of the annual membership subscription to a professional accountancy body. It is not a paid allowance and does not increase the overall gross pay. The calculated value for the purpose of deducting tax, specified above, is in accordance with Revenue requirements.

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 entitlements in that regard do not extend beyond the standard terms of that pension scheme.

5.6 Remuneration of Comptroller and Auditor General

The salary of the Comptroller and Auditor General is paid directly out of the Central Fund of the Exchequer, as provided for in Section 14 of the Comptroller and Auditor General (Amendment) Act 1993. The charge on the Central Fund in 2024 in relation to the remuneration of the Comptroller and Auditor General was €237,500 (2023: €227,149).

As provided for in Article 33 of the Constitution, the Comptroller and Auditor General may not hold any other office or position of emolument.

5.7 Other remuneration arrangements

Three retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €28,942. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account does not include expenditure in respect of five officers who were serving outside the Office for all or part of 2024 in other government departments/offices/European Court of Auditors and whose salaries were not paid by the Office during their secondments.

5.8 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	11	40,234	23,241
Recovery plans in place	6	21,967	6,293

Note ^a The above table presents the overpayments balance at 31 December in each year. Overpayments made in 2024 were €51,045.
In all five cases for which recovery plans are not currently in place, the recipients are off payroll.