

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

- I. Estimate of the amounts required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Comptroller and Auditor General

**Ten million, five hundred and forty thousand euro
(€10,540,000)**

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

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
	€000	€000	€000	€000	%
PROGRAMME EXPENDITURE					
A - AUDIT AND REPORTING	16,050	16,050	17,226	17,226	7%
Gross Total :-	16,050	16,050	17,226	17,226	7%
Deduct :-					
B - APPROPRIATIONS IN AID	6,685	6,685	6,686	6,686	-
Net Total :-	9,365	9,365	10,540	10,540	13%
	Net Increase (€000)				1,175
Exchequer pay included in above net total		12,674		13,745	8%
Associated Public Service employees		199		197	-1%

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	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	13,059	13,059	14,130	14,130	8%
(II) TRAVEL AND SUBSISTENCE	546	546	546	546	-
(III) TRAINING AND DEVELOPMENT	225	225	330	330	47%
(IV) PROFESSIONAL, CONSULTANCY AND OTHER SERVICES	1,125	1,125	1,125	1,125	-
(V) OPERATING EXPENSES	166	166	166	166	-
(VI) ASSET AND EQUIPMENT EXPENSES	489	489	489	489	-
(VII) PREMISES AND ACCOMMODATION EXPENSES	160	160	160	160	-
(VIII) COMMUNICATION EXPENSES	100	100	100	100	-
Gross Total :-	15,870	15,870	17,046	17,046	7%

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	
2022	2023
199	197

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

199	197
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Programme Total:-
of which pay:-

2022 Estimate			2023 Estimate		
Current	Capital	Total	Current	Capital	Total
€000	€000	€000	€000	€000	€000
13,059	-	13,059	14,130	-	14,130
2,811	-	2,811	2,916	-	2,916
180	-	180	180	-	180
16,050	-	16,050	17,226	-	17,226
13,059	-	13,059	14,130	-	14,130

Key Outputs and Public Service Activities

Key High Level Metrics

Financial Audit of Public Bodies	No. of accounts to be certified in the year	285 (275)	275	285
	% of current year accounts certified within nine months of financial year end (measured by number)	66% (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	18 (25)	25	25

2021 Outturns (2021 Output Target)	2022 Output Target	2023 Output Target
285 (275)	275	285
66% (70%)	70%	70%
97% (95%)	95%	95%
100% (100%)	100%	100%
18 (25)	25	25

Context and Impact indicators

1-	Number of current year accounts subject to Audit	286	289	287
2-	Number of Public Accounts Committee meetings attended in the year	35	23	52
3-	Number of accounts in arrears at year end	9	12	14
4-	Number of matters raised with management in post audit correspondence	1,293	1,064	970
5-	Acceptance rate for report recommendations	95%	95%	100%

2019	2020	2021
286	289	287
35	23	52
9	12	14
1,293	1,064	970
95%	95%	100%

The former metric Number of opportunities for improved performance and instances of transferable good practice identified in reports has been replaced by Acceptance rate for report recommendations as it is considered that this is a better measure of the impact of the Office's reporting work.

III. Details of Appropriations-in-Aid

		2022 Estimate			2023 Estimate		
		Current	Capital	Total	Current	Capital	Total
		€000	€000	€000	€000	€000	€000
B -	APPROPRIATIONS IN AID -						
	1. AUDIT FEES, ETC. ...	6,300	-	6,300	6,300	-	6,300
	2. RECEIPTS FROM PENSION RELATED DEDUCTION ON REMUNERATION ...	385	-	385	385	-	385
	3. MISCELLANEOUS ...	-	-	-	1	-	1
	Total :-	6,685	-	6,685	6,686	-	6,686