



Oifig an Ard-Reachtair Cuntas agus Ciste  
Office of the Comptroller and Auditor General

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10 October 2012

Ted McEnery  
Clerk to the Committee  
Committee of Public Accounts  
Leinster House  
Dublin 2.

**Re: PAC examination of the payment of allowances to civil service staff.**

Dear Ted,

I refer to your letter of the 21 of September last requesting details of all allowances paid by this Office.

In 2011 allowances were paid to staff mainly in respect of acting up duties which represented 85% of the total allowances paid of €104,711. Within this amount €47,521 was paid to sixteen staff following their qualification as accountants and their assumption of the responsibilities attaching to the Auditor grade. No further payments of this allowance will be made as it was eliminated for new entrants from 2009.

The table in the Appendix gives the detailed information which the Committee has requested. In addition I have set out some background information in respect of acting up allowances which may be of assistance.

Should you require any further information, please do not hesitate to contact me.

Yours sincerely,

**Andrew Harkness**  
**Accounting Officer**



## Appendix - Information on allowances

Title of Allowances	Number of current recipients <sup>a</sup>	Cost of allowance in 2011	Range of payments in 2011	Date allowance commenced	When rate last changed <sup>b</sup>	Whether it will be paid to new recruits
Acting up allowance (Auditor)	0 (16)	€47,521	€358 to €5,008	1999	January 2010	No. Eliminated for new entrants from 2009.
Acting up allowance (other posts)	4 (5)	€41,172	€2,690 to €13,392	Per sanction	January 2010	Case by case basis
Private Secretary allowance	1 (1)	€10,395	€10,395	Civil Service wide	January 2010	Would be payable
Private Secretary allowance (retention)	1 (0)	0	0	Civil Service wide	January 2010	No
Service Officer	1 (1)	€ 5,057		Civil Service wide	January 2010	Would be payable
• Paper keeper Duties			€1,419			
• Franking Machine			€1,783			
• Keyholder			€1,855			
Childrens Allowance	2 (4)	€566	€35 to €293	See Note <sup>c</sup>	N/A	No

Note    a        The number of recipients in receipt of allowances for all or part of 2011 are shown in brackets  
           b        Rates reduced in line with pay rate reductions in January 2010.  
           c        Officers serving on 31 December 1978 are entitled to this allowance.

### Acting up allowance (Auditor).

Trainee Auditor is the entry grade into the Office of the Comptroller and Auditor General and these staff train to become qualified accountants. Trainee Auditors recruited prior to 2009 were entitled to automatic promotion after four years to Auditor/(HEO) upon qualification as accountants. Due to the large number of qualified trainees leaving the Office in the late 1990's, the Office sought and was granted sanction to pay acting allowances to the Auditor grade as a staff retention measure, where trainees qualified after 3 years. In each case the allowance was for a maximum of one year.

### Acting up allowance (other posts)

There are currently four staff with acting up allowances in the Office.

- One Deputy Director is acting up to Director on a temporary basis while two Director vacancies are being filled (by open competition).
- One Senior Auditor is acting up to Deputy Director on a temporary basis to fill a vacancy which exists.
- Two Auditors have being given temporary acting up allowances to act as Senior Auditors due to vacancies at that grade created by two secondments to other departments in relation to Ireland's EU presidency.

