

Appropriation Account 2023

Vote 6

Office of the Chief State Solicitor

Introduction

As Accounting Officer for Vote 6, 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 2023 for the salaries and expenses of the Office of the Chief State Solicitor.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2023, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.349 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 22 of 2023, have been applied in the preparation of the account except for the following:

Accrued income

As a result of the National Treasury Management Agency (Delegation of Claims for Costs Management Functions) Order 2018 (S.I. No. 191 of 2018), the management of claims in respect of costs orders made on or after 29 May 2018 both for and against the State has been delegated to the National Treasury Management Agency.

Accrued income in this account represents costs awarded to the State that were taxed on foot of orders obtained prior to 29 May 2018 but not yet fully recovered. The Office remains responsible for the recovery of the pre-May 2018 costs.

Accrued counsel fees

Fee notes received from counsel are subject to a comprehensive evaluation process to determine the level of fees due, which may differ from the amount(s) sought by counsel. The end-of-year accrual in respect of counsel fee liabilities is the amount estimated by the Office, based on the experience of its assessment process during the year of account, as representing the amount of liability that will become due.

Intangible assets

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of amortisation</i>
Software licences	Licence term 2-10 years	50%-10%
Acquired software	10 years	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 Head of Office. 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 controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

The National Shared Services Office provides human resource and payroll services to the Office of the Chief State Solicitor.

I rely on the letter of assurance from the Accounting Officer of the Vote for the National Shared Services Office that the appropriate controls are exercised in the provision of the 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 all 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, and in particular, that

- 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
- there are appropriate capital investment control guidelines and formal project management disciplines are adhered to.

Internal audit and Audit Committee

The Office retains an internal audit function through a contract agreement with a professional auditing company with appropriately trained personnel, which operates in accordance with a written charter which I have approved. 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. 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.

An internal audit function for the Office was in place during 2023.

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 ten non-competitive contracts in in the annual return in respect of Circular 40/2002 to the Comptroller and Auditor General and 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 two contracts (in excess of €25,000), totalling €179,987 (ex. VAT) in 2023. The contracts are in respect of legal cost accounting services, and were identified as the Office completed a review of the procurement of the services of legal costs accountants at the end of June 2024. The review entailed a detailed consideration of the relevant EU Directives. The rules as set out in the Directive 2014/24/EU changed significantly from the previous applicable rules set out in Directive 2004/18/EC and required detailed examination. Following an in-depth consideration of the open question whether legal costs accountants came within the definition of 'legal services' in the Directive, the CSSO is now satisfied, on balance and out of an abundance of caution, to accept that these contracts should be included on a list of non-competitive contracts for the annual circular 40/2002 return. The CSSO accepts that future requirements from July 2024 should be procured in line with public procurement rules and that these contracts will be included in the 40/2002 disclosure until the services are procured in accordance with procurement guidelines by the relevant contracting authority.

The above contracts have been included in the 40/2002 annual return referenced above.

Information and communications technology security

The Office applies good practice controls to mitigate against key security risks associated with information and communications technology (ICT). Review and upgrade, where necessary, of ICT security systems is an ongoing process.

Administrative and financial controls

The Management Board and the Audit Committee regularly review controls. All internal audit reports are considered by the Audit Committee.

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 Board on a semi-annual 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 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 Board, 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 weaknesses in internal financial control were identified in relation to 2023 that resulted in, or may result in, a material loss.

Maria Browne
Accounting Officer
Office of the Chief State Solicitor

5 July 2024

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 6 Office of the Chief State Solicitor

Opinion on the appropriation account

I have audited the appropriation account for Vote 6 Office of the Chief State Solicitor for the year ended 31 December 2023 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 6 Office of the Chief State Solicitor for the year ended 31 December 2023, and
- has been prepared in the form prescribed by the Minister for Public Expenditure National Development Plan Delivery and Reform.

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 Chief State Solicitor 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

8 July 2024

Appendix to the report

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 the Houses of the Oireachtas 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 National Development Plan Delivery and Reform'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.

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 6 Office of the Chief State Solicitor

Appropriation Account 2023

	2023		2022
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Provision of legal services	50,389	49,485	45,442
Gross expenditure	50,389	49,485	45,442
<i>Deduct</i>			
B Appropriations-in-aid	891	1,336	996
Net expenditure	49,498	48,149	44,446

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2023	2022
	€	€
Surplus to be surrendered	1,349,067	5,211,700

Maria Browne
Accounting Officer
Office of the Chief State Solicitor

5 July 2024

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2023

	2023	2022
	€000	€000
Programme cost	20,744	20,069
Pay	25,567	22,538
Non-pay	3,174	2,835
Gross expenditure	49,485	45,442
<i>Deduct</i>		
Appropriations-in-aid	1,336	996
Net expenditure	48,149	44,446
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(45)	
Depreciation	147	
Loss on disposal	1	
<i>Intangible assets (note 2.2)</i>		
Purchases	—	
Amortisation	69	
	172	138
Changes in net current assets		
Increase in prepayments	(78)	
Decrease in accrued income	26	
Increase in accrued expenses	562	
	510	(344)
Direct expenditure	48,831	44,240
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	5,512	4,850
Notional rents	865	865
Net programme cost	55,208	49,955

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 6 borne elsewhere.

		2023	2022
		€000	€000
Vote 12	Superannuation and Retired Allowances	3,868	3,390
Vote 13	Office of Public Works	1,570	1,373
Vote 18	National Shared Services Office	38	35
Vote 43	Office of the Government Chief Information Officer	36	52
		5,512	4,850

Note 2 Statement of Financial Position as at 31 December 2023

	Note	2023 €000	2022 €000
Fixed assets			
Property, plant and equipment	2.1	261	352
Intangible assets	2.2	100	169
Total fixed assets		361	521
Current assets			
Bank and cash	2.3	1,284	1,300
Prepayments	2.4	425	347
Accrued income	2.5	9,702	9,728
Other debit balances	2.6	571	513
Total current assets		11,982	11,888
Less current liabilities			
Accrued expenses	2.8	4,818	4,256
Net Exchequer funding	2.7	6	(505)
Other credit balances	2.9	1,849	2,318
Total current liabilities		6,673	6,069
Net current assets		5,309	5,819
Net assets		5,670	6,340
Represented by:			
State funding account	2.10	5,670	6,340

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation ^{a, b}			
At 1 January 2023	1,937	1,734	3,671
Additions	45	—	45
Adjustment for the year	20	—	20
Disposals	(402)	(181)	(583)
At 31 December 2023	1,600	1,553	3,153
Accumulated depreciation			
At 1 January 2023	1,671	1,648	3,319
Depreciation for the year	131	16	147
Adjustment for the year	8	—	8
Depreciation on disposals	(402)	(180)	(582)
At 31 December 2023	1,408	1,484	2,892
Net assets			
At 31 December 2023	192	69	261
At 31 December 2022	266	86	352

Note ^a Cost or valuation include assets acquired for less than €10,000 prior to 1 January 2021.

^b With effect from 1 January 2023, software acquisition and development assets were reclassified from property, plant and equipment to intangible assets (note 2.2).

2.2 Intangible assets ^a

	Acquired and developed software €000	Total €000
Cost or value		
At 1 January 2023	1,363	1,363
Additions	—	—
Disposals	(370)	(370)
At 31 December 2023	993	993
Accumulated amortisation		
At 1 January 2023	1,194	1,194
Amortisation for the year	69	69
Amortisation of disposals	(370)	(370)
At 31 December 2023	893	893
Net assets		
At 31 December 2023	100	100
At 31 December 2022	169	169

Note ^a With effect from 1 January 2023, software acquisition and development assets were reclassified from property, plant and equipment.

2.3 Bank and cash

at 31 December	2023 €000	2022 €000
PMG balances and cash	1,278	1,299
Commercial bank account balance	6	1
	1,284	1,300

Non-vote bank accounts

The CSSO maintains a number of bank accounts held in trust on behalf of client departments and offices and third parties who are involved primarily in property transactions. No moneys due to or paid from the CSSO Vote are transmitted through these bank accounts. The amount held in such bank accounts at the end of 2023 was €13.29 million (2022: €2.95 million).

2.4 Prepayments

at 31 December	2023	2022
	€000	€000
Software and other maintenance	272	219
Information services	109	50
Other prepayments	44	78
	425	347

2.5 Accrued income

at 31 December	2023	2022
	€000	€000
Opening balance 1 January	9,728	9,770
Cash receipts	(26)	(42)
Closing balance 31 December	9,702	9,728

2.6 Other debit balances

at 31 December	2023	2022
	€000	€000
Recoupable salaries	557	469
Recoupable travel pass scheme	12	15
Recoupable cycle to work scheme	2	4
State solicitors	—	25
	571	513

2.7 Net Exchequer funding

at 31 December	2023	2022
	€000	€000
Surplus to be surrendered	1,349	5,212
Exchequer grant undrawn	(1,343)	(5,717)
Net Exchequer funding	6	(505)
Represented by:		
Debtors		
Bank and cash	1,284	1,300
Debit balances: suspense	571	513
	1,855	1,813
Creditors		
Due to the State	(1,338)	(1,425)
Credit balances: suspense	(511)	(893)
	(1,849)	(2,318)
	6	(505)

2.8 Accrued expenses

at 31 December	2023	2022
	€000	€000
Counsel fees	4,555	3,955
General law expenses	71	103
Incidental expenses	27	64
Office machinery	84	78
Post and telecommunications	32	25
Other expenses	49	31
	4,818	4,256

2.9 Other credit balances

at 31 December	2023	2022
	€000	€000
Amounts due to the State		
Income tax	482	426
Pay related social insurance	281	236
Professional services withholding tax	540	668
Pension contributions	—	91
Value added tax	29	3
Office of Public Works	3	—
Shorter Working Year	2	—
Local property tax	1	1
	<u>1,338</u>	<u>1,425</u>
State property: escheated estates ^a	511	893
	<u>1,849</u>	<u>2,318</u>

Note ^a This balance is also payable to the State. It is shown separately in the table above because all of the other amounts due to the State arise from the ongoing operations of CSSO while the escheated estates figure relates to cash collected from external third parties where the CSSO is awaiting disposition instructions.

2.10 State funding account

	Note	2023	2022
		€000	€000
Balance at 1 January		6,340	6,134
Disbursements from the Vote			
Estimate provision	Account	49,498	
Surplus to be surrendered	Account	<u>(1,349)</u>	
Net vote		48,149	44,446
Expenditure (cash) borne elsewhere	1.1	5,512	4,850
Non cash items – Property, plant and equipment adjustment	2.1	12	—
Non cash items – Intangible assets adjustment	2.2	—	—
Non cash expenditure – notional rent	1	865	865
Net programme cost	1	<u>(55,208)</u>	<u>(49,955)</u>
Balance at 31 December		<u>5,670</u>	<u>6,340</u>

2.11 Commitments

at 31 December	2023	2022
	€000	€000
Procurement of goods and services	1,136	1,379

2.12 Matured liabilities

at 31 December	2023	2022
	€000	€000
Estimate of matured liabilities not discharged at year end	111	54

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below are included in Programme A to present complete programme costings.

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	26,676	25,567	22,538
ii	Travel and subsistence	90	70	63
iii	Training and development and incidental expenses	1,038	1,248	1,075
iv	Postal and telecommunications services	310	341	333
v	Office equipment and external IT services	1,005	1,100	1,163
vi	Office premises expenses	250	200	123
vii	Consultancy services and value for money and policy reviews	100	215	78
		29,469	28,741	25,373

Significant variations

The following outlines the reasons for significant variations in expenditure from the amount provided (+/- 25% and €100,000).

i Salaries, wages and allowances

Estimate provision €26.676 million; outturn €25.567 million

The saving of €1.109 million in this subhead was due to a combination of (i) slower recruitment due to both ongoing challenging market conditions and the time lag in hiring replacement staff and (ii) the number of leavers arising from increased mobility and promotion opportunities across the public service and higher retirements.

iii Training and development and incidental expenses

Estimate provision €1.038 million; outturn €1.248 million

The overspend on this subhead of €210,000 was due to a combination of (i) increased operational costs (including, *inter alia*, security, offsite storage, catering); (ii) increased training costs related to trainee solicitors; and (iii) increased costs to access various legal knowledge databases.

vii Consultancy services and value for money and policy reviews

Estimate provision €100,000; outturn €215,000

The overspend on this subhead was due to the costs of engaging a private recruitment agency to assist with recruiting new legal and administration resources.

Programme A Provision of legal services

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	26,676	25,567	22,538
A.2	Administration – non pay	2,793	3,174	2,835
A.3	External legal services ^a	220	225	221
A.4	Fees to counsel ^a	19,500	19,500	19,143
A.5	General law expenses ^a	1,200	1,019	705
		50,389	49,485	45,442

Note ^a Of the legal expenditure incurred under A.3 to A.5 above, €20.23 million was paid out on behalf of 29 departments/votes in 2023 (2022: €19.23 million, 28 departments/votes).

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditure (+/-5% and €100,000).

A.5 General law expenses

Estimate provision: €1.200 million, outturn €1.019 million

The saving in expenditure of €181,000 relative to the estimate provision was due to the unpredictability of how legal cases progress through the courts.

Note 4 Receipts**4.1 Appropriations-in-aid**

		2023		2022
		Estimated	Realised	Realised
		€000	€000	€000
B.1	Costs and fees received by the Office of the Chief State Solicitor	100	428	204
B.2	Receipts from additional superannuation contributions on public service remuneration	790	898	792
B.3	Miscellaneous	1	10	—
Total		891	1,336	996

Significant variations

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

B.1 Costs and fees received by the Office of the Chief State Solicitor

Estimate provision: €100,000, outturn €428,000

The excess receipts of €328,000 for the year was due to a higher than expected level of cost recovery, particularly three cases totalling €195,000.

B.2 Receipts from additional superannuation contributions on public sector remuneration

Estimate provision: €790,000 outturn €898,000

The excess receipts of €108,000 for the year was due to the full year impact of new recruits in 2022.

4.2 Extra receipts payable to the Exchequer

	2023	2022
	€000	€000
Balance at 1 January	—	—
Receipts under sections 10 and 28 of the State Property Act 1954	1	50
Receipts under section 31 of the State Property Act 1954	—	—
Transferred to the Exchequer	(1)	(50)
Balance at 31 December	—	—

Note 5 Staffing and Remuneration**5.1 Employee numbers**

Full time equivalents	2023	2022
CSSO staff focused on core activities	341	308
CSSO staff working on projects for other departments/offices	11	10
	352	318

5.2 Pay

	2023	2022
	€000	€000
Pay	23,848	21,143
Higher, special or additional duties allowances	151	120
Other allowances	8	9
Overtime	27	21
Employer's PRSI	2,367	2,062
Total gross pay	26,401	23,355
Recoveries from other departments/offices	(834)	(817)
Total net pay	25,567	22,538

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2023	2022
			€	€
Higher, special or additional duties	46	2	10,362	12,046
Other allowances	4	—	2,333	2,039
Overtime	14	—	7,432	3,133
Extra remuneration in more than one category	7	5	12,675	7,824

5.4 Office staffing by pay band

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	2023	2022
20,000	59,999	218	203
60,000	69,999	21	16
70,000	79,999	17	27
80,000	89,999	62	74
90,000	99,999	53	30
100,000	109,999	15	8
110,000	119,999	12	10
120,000	129,999	8	4
130,000	139,999	1	—
140,000	149,999	—	2
150,000	159,999	1	—
160,000	169,999	—	2
170,000	179,999	3	1
180,000	189,999	—	—
190,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	1	—

5.5 Other remuneration arrangements

This account does not include expenditure in respect of five officers who were serving outside the Office for all or part of 2023 in other Government Departments/Offices and whose salaries were not recouped by the Office.

5.6 Payroll overpayments

	Number of recipients	2023 €	2022 €
Overpayments	16	22,561	38,438
Recovery plans in place	11	12,053	29,819

5.7 Remuneration and benefits of Accounting Officer

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

	2023	2022
	€	€
Basic pay	<u>215,194</u>	<u>201,843</u>

The value of retirement benefits earned in the period are not included above. The Accounting Officer is a member of the pre-1995 superannuation scheme for established civil servants, and her entitlements in that regard do not extend beyond the standard terms of that scheme.

Note 6 Miscellaneous

6.1 Write offs

The following sums were written off in the year.

	2023	2022
	€000	€000
State Solicitors	25	—

Note ^a The amount written off represents unvouched expenditure by local State Solicitors during the period 2004 to 2007 which is considered irrecoverable.