

Appropriation Account 2024

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 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 Chief State Solicitor, including certain services administered by that Office, and for payment of certain grants.

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 €524,000 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, Infrastructure, Public Service Reform and Digitalisation 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.

Accrued income

The National Treasury Management Agency (Delegation of Claims for Costs Management Functions) Order 2018 (SI 191 of 2018) delegated the management of claims in respect of legal costs orders (both for and against the State) made on or after 29 May 2018 to the National Treasury Management Agency. The Office remains responsible for the recovery of pre-29 May 2018 legal costs awards. Accrued income in this account represents legal costs awarded to the State that have been taxed/ adjudicated on foot of legal costs orders obtained prior to 29 May 2018 but not yet fully recovered. As part of the transition to CGAS, the Office has received a derogation in respect of CGAS 19 Provisions, Contingent Liabilities and Contingent Assets. The Office is due to undertake an assessment of the recoverability of the accrued income balance in 2025, identifying any impairment of amounts recoverable.

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.

Depreciation of capital assets

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>
Property, plant and equipment	5 – 10 years	10% - 20%
Intangible assets	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.

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

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 resource and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the 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.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit Committee

The Office has an internal audit function, operating via 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, jointly approved by me and 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.

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. Expenditure on goods, professional and other contracted services, amounted to a total of €25.8 million in 2024.

The Office has provided details of nine non-competitive contracts in excess of €25,000 (exclusive of VAT) in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Office complied with the guidelines with the exception of one service provider who was paid in excess of €25,000 (exclusive of VAT). The service provider was paid €67,001 (exclusive of VAT) in respect of legal costs accounting services. The CSSO completed a review of the procurement of the services of legal costs accountants at the end of June 2024. In previous years, these services were categorised as legal services. The outcome of the review was that the CSSO accepted that future service requirements from July 2024 should be procured in line with public procurement rules and that these services would be included in the 40/2002 disclosure until the services were procured in accordance with procurement guidelines by the relevant contracting authority. This has now 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 bi-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 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 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 2024 that resulted in, or may result in, a material loss.

Maria Browne

Accounting Officer

Office of the Chief State Solicitor

24 July 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

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 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 6 Office of the Chief State Solicitor 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 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 this regard.

Seamus McCarthy
Comptroller and Auditor General

11 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 Minister for 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 6 Office of the Chief State Solicitor

Appropriation Account 2024

			2024	2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Provision of legal services			
	Original	50,040		
	Supplementary	3,580		
			53,620	53,450
				49,485
Gross expenditure			53,620	53,450
	Deduct			
B	Appropriations-in-aid		1,144	1,498
Net expenditure				
	Original	48,896		
	Supplementary	3,580		
			52,476	51,952
				48,149

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	523,833	1,349,067

Maria Browne
Accounting Officer
Office of the Chief State Solicitor

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

		2024	2023
	€000	€000	€000
Programme cost		21,438	20,744
Pay		27,685	25,567
Non pay		4,327	3,174
Gross expenditure		53,450	49,485
<i>Deduct</i>			
Appropriations-in-aid		1,498	1,336
Net expenditure		51,952	48,149
Changes in capital assets			
<i>Property, plant and equipment (note 2.1)</i>			
Purchases	(67)		
Depreciation	126		
Loss on disposals	14		
<i>Intangible assets (note 2.2)</i>			
Purchases	(24)		
Amortisation	69		
Loss on disposals	2		
		120	172
Changes in net current assets			
Increase in prepayments	(77)		
Decrease in accrued income	31		
Increase in accrued expenses	113		
		67	510
Direct expenditure		52,139	48,831
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		5,438	5,512
Notional rents		865	865
Net programme cost		58,442	55,208

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.

		2024	2023
		€000	€000
Vote 12	Superannuation and Retired Allowances	3,566	3,868
Vote 13	Office of Public Works	1,795	1,570
Vote 18	National Shared Services Office	38	38
Vote 43	Office of the Government Chief Information Officer	39	36
		<u>5,438</u>	<u>5,512</u>

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	188	261
Intangible assets	2.2	53	100
		241	361
Current assets			
Bank and cash	2.3	1,621	1,284
Prepayments	2.4	502	425
Accrued income	2.5	9,671	9,702
Other debit balances	2.6	636	571
		12,430	11,982
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	4,931	4,818
Other credit balances	2.8	2,106	1,849
Net Exchequer funding	2.9	151	6
		7,188	6,673
Net current assets		5,242	5,309
Net assets		5,483	5,670
Represented by:			
State funding account	2.10	5,483	5,670

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2024	1,600	1,553	3,153
Additions	67	—	67
Disposals	(284)	(5)	(289)
At 31 December 2024	1,383	1,548	2,931
Accumulated depreciation			
At 1 January 2024	1,408	1,484	2,892
Depreciation for the year	108	18	126
Depreciation on disposals	(270)	(5)	(275)
At 31 December 2024	1,246	1,497	2,743
Net assets			
At 31 December 2024	137	51	188
At 31 December 2023	192	69	261

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2024	993	993
Additions	24	24
Disposals	(186)	(186)
At 31 December 2024	831	831
Accumulated amortisation		
At 1 January 2024	893	893
Amortisation for the year	69	69
Amortisation of disposals	(184)	(184)
At 31 December 2024	778	778
Net assets		
At 31 December 2024	53	53
At 31 December 2023	100	100

2.3 Bank and cash ^a

at 31 December	2024	2023
	€000	€000
PMG balances and cash	1,613	1,278
Commercial bank account balance	8	6
	1,621	1,284

Note ^a 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 2024 was €2.58 million (2023: €13.29 million).

2.4 Prepayments

at 31 December	2024	2023
	€000	€000
Software and other maintenance	342	272
Information services	134	109
Other prepayments	26	44
	502	425

2.5 Accrued income

at 31 December	2024	2023
	€000	€000
Opening balance 1 January	9,702	9,728
Cash receipts	(31)	(26)
Closing balance 31 December	9,671	9,702

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Recoupable salaries	615	557
Recoupable travel pass scheme	13	12
Recoupable cycle to work scheme	8	2
	636	571

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Counsel fees	3,364	4,555
General law expenses	46	71
Travel and subsistence	4	—
Training and development	46	7
Operational service, supplies and sundry equipment	25	35
Digital capital investment and IT expenses	57	89
Premises expenses	3	32
Policy reviews, consultancy services and research	18	3
External legal services	19	26
Payroll (note 2.13)	895	—
Annual leave (note 2.13)	454	—
	4,931	4,818

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	507	482
Pay related social insurance	306	281
Professional services withholding tax	785	540
Pension contributions	—	—
Value added tax	2	29
Office of Public Works	—	3
Shorter working year	2	2
Local property tax	1	1
	1,603	1,338
State property: escheated estates ^a	503	511
	2,106	1,849

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.

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	524	1,349
Exchequer grant undrawn	(373)	(1,343)
Net Exchequer funding	151	6
Represented by:		
Debtors		
Bank and cash	1,621	1,284
Debit balances: suspense	636	571
	2,257	1,855
Creditors		
Due to the State	(1,603)	(1,338)
Credit balances: suspense	(503)	(511)
	(2,106)	(1,849)
	151	6

2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		5,670	6,340
Disbursements from the Vote			
Estimate provision	Account	52,476	
Surplus to be surrendered	Account	(524)	
Net vote		51,952	48,149
Expenditure borne elsewhere	1.1	5,438	5,512
Non-cash items: Notional rent	1	865	877
Net programme cost	1	(58,442)	(55,208)
Balance at 31 December		5,483	5,670

2.11 Commitments

at 31 December	2024	2023
	€000	€000
Procurement of goods and services	1,364	1,136

2.12 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	216	111

2.13 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	(895)
Annual leave accrual ^a	(454)
	(1,349)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	28,482		
	<i>Supplementary</i>	(179)		
		28,303	27,685	25,567
ii	Travel and subsistence	90	60	70
iii	Training and development	440	407	356
iv	Operational services, supplies and sundry equipment			
	<i>Original</i>	530		
	<i>Supplementary</i>	200		
		730	854	784
v	Digital capital investment and IT expenses			
	<i>Original</i>	1,378		
	<i>Supplementary</i>	580		
		1,958	1,999	1,056
vi	Premises expenses			
	<i>Original</i>	750		
	<i>Supplementary</i>	29		
		779	783	693
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	150		
	<i>Supplementary</i>	50		
		200	224	215
		32,500	32,012	28,741

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 comparative 2023 figures have been reanalysed to reflect the new structure.

Significant variations

The reasons for significant variations (+/- 25% and €100,000) in administration expenditure are set out below.

iv Operational services, supplies and sundry equipment

Estimate provision €530,000; outturn €854,000

The overspend on this subhead of €324,000 was due to a combination of increased operational costs (including, *inter alia*, IT consumables and stationery), and increased costs to access various legal knowledge databases.

v Digital capital investment and IT expenses

Estimate provision €1.378 million; outturn €1.999 million

The overspend on this subhead of €621,000 was due to an essential upgrade of the case and records management system.

Programme A Provision of legal services

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	28,482		
	<i>Supplementary</i>	(179)		
		28,303	27,685	25,567
A.2	Administration – non pay			
	<i>Original</i>	3,338		
	<i>Supplementary</i>	859		
		4,197	4,327	3,174
A.3	External legal services			
	<i>Original</i>	220		
	<i>Supplementary</i>	50		
		270	291	225
A.4	Fees to counsel			
	<i>Original</i>	17,000		
	<i>Supplementary</i>	3,000		
		20,000	20,408	19,500
A.5	General law expenses			
	<i>Original</i>	1,000		
	<i>Supplementary</i>	(150)		
		850	739	1,019
		53,620	53,450	49,485

Note Of the legal expenditure incurred under A.3 to A.5 above, €21.2 million was paid out on behalf of 35 departments/votes in 2024 (2023: €20.23 million, 29 departments/votes).

Significant variations

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

A.4 Fees to counsel

Estimate provision €17.0 million; outturn €20.408 million

The additional expenditure of €4.08 million relative to the estimate provision arose as a result of the demand led nature of counsel fees.

A.5 General law expenses

Estimate provision €1.00 million; outturn €739,000

The saving in expenditure of €261,000 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

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Costs and fees received by the Office of the Chief State Solicitor	143	468	428
2	Receipts from additional superannuation contributions on public service remuneration	1,000	1,019	898
3	Miscellaneous	1	11	10
		1,144	1,498	1,336

Significant variations

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

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

Estimate provision €143,000; realised €468,000

The excess receipts of €325,000 for the year was due to a higher than expected level of cost recovery, particularly in six cases totalling €320,000.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	—
Receipts under sections 10 and 28 of the State Property Act 1954	661	1
Receipts under section 31 of the State Property Act 1954	—	—
Transferred to the Exchequer	(661)	(1)
Balance at 31 December	—	—

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

Full time equivalents	2024	2023
CSSO staff focused on core activities	360	341
CSSO staff working on specific legal projects for client departments/offices	21	11
	381	352

5.2 Pay

	2024	2023
	€000	€000
Pay	26,680	23,848
Higher, special or additional duties allowances	196	151
Other allowances	9	8
Overtime	33	27
Employer's PRSI	2,702	2,367
Total gross pay	29,620	26,401
Recoveries from other departments/offices	(1,935)	(834)
Total net pay	27,685	25,567

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	41	7	14,600	10,362
Other allowances	4	—	2,128	2,333
Overtime	6	—	8,878	7,432
Extra remuneration in more than one category	4	4	14,190	12,675

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	226	218
60,000	69,999	13	21
70,000	79,999	15	17
80,000	89,999	25	62
90,000	99,999	78	53
100,000	109,999	36	15
110,000	119,999	16	12
120,000	129,999	6	8
130,000	139,999	4	1
140,000	149,999	2	—
150,000	159,999	1	1
160,000	169,999	1	—
170,000	179,999	1	3
180,000	189,999	1	—
190,000	199,999	—	—
200,000	209,999	—	—
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	2023
	€000	€000
Basic pay	225	215
	225	215

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

5.6 Other remuneration arrangements

Three retired civil servants in receipt of a civil service pension were re-engaged on a fee basis to serve *ad hoc* on interview boards for competitions at a total cost of €8,970. 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 four officers who were serving outside the Office for all or part of 2024 in other Government departments/offices.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	45	82,264	22,561
Recovery plans in place	8	21,789	12,053

Note 6 Miscellaneous

6.1 Write offs

The following sums were written off in the year.

	2024 €000	2023 ^a €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.