

Appropriation Account 2025

Vote 5

Office of the Director of Public Prosecutions

Introduction

As Accounting Officer for Vote 5, 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 2025 for the salaries and expenses of the Office of the Director of Public Prosecutions.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €282,000 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, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, 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 for periods of account commencing from 1 January 2025.

Accrued general law expenses

Accrued general law expenses are calculated using one of the following criteria.

- Costs that have been awarded and which are agreed and settled before 28 February of the following year are accrued at the amount for which they were settled.
- Costs which have been awarded, and which have not been settled by 28 February are accrued based on an estimate which takes into account the complexity of proceedings, the bill of costs which has been submitted and our experience of previous settlements.

Accrued fees to counsel

Accrued fees to counsel expenses include a general provision for hearings that have not been reported to the Office within two months of the year end. The calculation is based on the average level of such fees that arose in the previous three years.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 property and CGAS 31, respectively.

The useful lives and associated rates of major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Software licences	5 years	20%
Office and IT equipment	5 years	20%
Furniture and fittings	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 Accounting Officer.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions 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 resources 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 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.

The Office has provided details of five non-competitively procured contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

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 Advisory Committee (MAC) 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

I confirm that 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 2025 that require disclosure in the appropriation account.

Marion Berry

Accounting Officer

Office of the Director of Public Prosecutions

31 March 2026

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 5 Office of the Director of Public Prosecutions Opinion on the appropriation account

I have audited the appropriation account for Vote 5 Office of the Director of Public Prosecutions for the year ended 31 December 2025 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 5 Office of the Director of Public Prosecutions for the year ended 31 December 2025, 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 Director of Public Prosecutions 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

22 July 2026

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, 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 5 Office of the Director of Public Prosecutions

Appropriation Account 2025

		2025	2024
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Provision of prosecution service	73,123	72,842	66,237
Gross expenditure	73,123	72,842	66,237
<i>Deduct</i>			
B Appropriations-in-aid	1,100	1,101	1,022
Net expenditure	72,023	71,741	65,215

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	282,117	731,447

Marion Berry

Accounting Officer

Office of the Director of Public Prosecutions

31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
	€000	€000
Programme cost	42,233	38,605
Pay	25,759	23,569
Non pay	4,850	4,063
Gross expenditure	72,842	66,237
<i>Deduct</i>		
Appropriations-in-aid	1,101	1,022
Net expenditure	71,741	65,215
Changes in capital assets		
<i>Property, plant and equipment</i>		
<i>(note 2.1)</i>		
Purchases	(88)	
Depreciation	111	
	23	(138)
Changes in net current assets		
Increase in prepayments	(266)	
Increase in accrued expenses	1,934	
Decrease in closing inventories	37	
	1,705	689
Direct voted expenditure	73,469	65,766
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	3,973	3,636
Notional rent	2,057	2,025
Net programme cost	79,499	71,427

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 5 borne elsewhere.

		2025	2024
		€000	€000
Vote 12	Superannuation and Retired Allowances	2,766	2,669
Vote 13	Office of Public Works	855	682
Vote 18	National Shared Services Office	45	26
Vote 20	Garda Síochána	307	259
		3,973	3,636

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	281	304
Intangible assets	2.2	—	—
		281	304
Current assets			
Bank and cash	2.3	945	650
Inventories	2.4	27	64
Prepayments	2.5	478	212
Other debit balances	2.6	722	848
Net Exchequer funding	2.9	—	22
		2,172	1,796
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	5,992	4,058
Other credit balances	2.8	1,595	1,520
Net Exchequer funding	2.9	72	—
		7,659	5,578
Net current liabilities		(5,487)	(3,782)
Net liabilities		(5,206)	(3,478)
Represented by:			
State funding account	2.10	(5,206)	(3,478)

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2025	595	10	605
Additions	88	—	88
At 31 December 2025	683	10	693
Accumulated depreciation			
At 1 January 2025	291	10	301
Depreciation for the year	111	—	111
At 31 December 2025	402	10	412
Net assets			
At 31 December 2025	281	—	281
At 31 December 2024	304	—	304

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2025	2,219	2,219
Additions	—	—
At 31 December 2025	2,219	2,219
Accumulated amortisation		
At 1 January 2025	2,219	2,219
Amortisation for the year	—	—
At 31 December 2025	2,219	2,219
Net assets		
At 31 December 2025	—	—
At 31 December 2024	—	—

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balance	933	640
Other bank account balance	12	10
	945	650

2.4 Inventories

at 31 December	2025	2024
	€000	€000
IT consumables	27	64
	27	64

2.5 Prepayments

at 31 December	2025	2024
	€000	€000
Software and other maintenance	377	140
Information services	89	65
Travel and subsistence	12	7
	478	212

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Recoupable travel pass scheme expenditure	28	26
Other debit suspense items	694	822
	722	848

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Counsel fees	2,879	2,431
General law expenses	2,259	795
Payroll related accruals	637	561
Other expenses	217	271
	5,992	4,058

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	659	629
Pay related social insurance	293	268
Professional services withholding tax	489	464
Value added tax	23	27
Local property tax	2	1
Universal social charge	129	131
	1,595	1,520

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	282	731
Exchequer grant undrawn	(210)	(753)
Net Exchequer funding	72	(22)
Represented by:		
Debtors		
Bank and cash	945	650
Debit balances: suspense	722	848
	1,667	1,498
Creditors		
Due to the State	(1,595)	(1,520)
Credit balances: suspense	—	—
	(1,595)	(1,520)
	72	(22)

2.10 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		(3,478)	(2,927)
Disbursements from the Vote			
Estimate provision	Account	72,023	
Surplus to be surrendered	Account	(282)	
Net vote		71,741	65,215
Expenditure borne elsewhere	1.1	3,973	3,636
Non-cash items: notional rent	1	2,057	2,025
Net programme cost	1	(79,499)	(71,427)
Balance at 31 December		(5,206)	(3,478)

2.11 Commitments

at 31 December	2025	2024
	€000	€000
Procurement of goods and services	121	291

In addition to the above, the Office had commitments in respect of legal fees at the end of the year, but the value of these commitments is difficult to estimate accurately, due to the inherent uncertainties and status of outstanding cases.

2.12 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	69	75

2.13 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. The implementation had the following impact on the State funding balance in the year of account.

	2025	2024
	€000	€000
Payroll accrual ^a	—	(150)
Holiday accrual ^a	—	(411)
Provisions ^b	—	—
	<u>—</u>	<u>(561)</u>

Note ^a CGAS 39A Employee Benefits Part A
 ^b CGAS 19, Provisions, Contingent Liabilities and Contingent Assets

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	28,218	25,759	23,569
ii	Travel and subsistence	380	472	383
iii	Training and development	385	352	303
iv	Operational services, supplies and sundry equipment	926	871	781
v	Digital capital investment and IT expenses	1,160	1,417	1,341
vi	Premises expenses	1,585	1,704	1,168
vii	Policy reviews, consultancy services and research	75	34	87
		32,729	30,609	27,632

Programme A Provision of Prosecution Service

		2025	2024
		Estimate provision	Outturn
		€000	€000
A.1	Administration – pay	28,218	23,569
A.2	Administration – non pay	4,511	4,063
A.3	Fees to counsel	28,128	27,363
A.4	General law expenses	1,846	1,592
A.5	Local State Solicitor service	10,420	9,650
		73,123	66,237

Significant variations

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

A.3 Fees to counsel

Original estimate provision €28.128 million; outturn €30.279 million

The increase in expenditure of €2.15 million relative to the original estimate provision was due to an 8% increase in the standard fee rates paid to counsel prosecuting cases on behalf of the Office which was applied from 1 January 2025.

A.4 General law expenses

Original estimate provision €1.846 million; outturn €1.573 million

The saving in expenditure of €273,000 relative to the original estimate provision occurred as the number of cost awards paid in 2025 was lower than expected. Claims are settled on the Office' behalf by the State Claims Agency.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Appropriations-in-aid	19	69	67
2	Additional superannuation contributions	1,080	1,032	955
3	Miscellaneous	1	—	—
		1,100	1,101	1,022

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	71,741
Additional superannuation contributions	1,032
Other revenue	
Miscellaneous	69
Total revenue	72,842
Represented by	
Total appropriations-in-aid (note 4.1)	1,101
Central Fund grant	71,741
	72,842

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	<u>308</u>	<u>277</u>

5.2 Pay

	2025	2024
	€000	€000
Pay	23,121	21,262
Higher, special or additional duties allowances	313	216
Overtime	6	11
Employer's PRSI	<u>2,319</u>	<u>2,080</u>
	<u>25,759</u>	<u>23,569</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	25	9	82,586	61,735
Overtime and extra attendance	10	—	1,623	1,854
Extra remuneration in more than one category	—	—	—	5,955

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	2025	2024
20,000	59,999	123	116
60,000	69,999	20	23
70,000	79,999	22	16
80,000	89,999	21	27
90,000	99,999	26	31
100,000	109,999	23	28
110,000	119,999	25	14
120,000	129,999	14	7
130,000	139,999	11	8
140,000	149,999	5	3
150,000	159,999	—	—
160,000	169,999	1	1
170,000	179,999	—	—
180,000	189,999	4	4
190,000	199,999	—	2
200,000	209,999	—	—
210,000	219,999	1	—
220,000	229,999	—	—
230,000	239,999	—	—
240,000	249,999	—	—
250,000	259,999	1	1

5.5 Remuneration and benefits of Accounting Officer

	2025	2024
	€	€
Basic pay	<u>188,709</u>	<u>198,696</u>

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

5.6 Other remuneration arrangements

This account includes expenditure of €581,692 (2024: €382,578) in respect of three officers who were serving outside the Office for all or part of 2025 and whose salaries were paid by the Office.

5.7 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	14	43,841	37,325
Recovery plans in place	11	39,137	30,644