

Appropriation Account 2025

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 2025 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 2025 including the amount that could be used as appropriations-in-aid of expenditure for the year

A surplus of €830,000 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 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 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.

The Office has undertaken an assessment of the recoverability of the accrued income balance in 2025, identifying any impairment of amounts recoverable. Following on from the 2025 review, sanction was received from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation to write down an amount of €1.647 million in relation to irrecoverable amounts previously recognised within accrued income. Accrued income will be reviewed on a yearly basis going forward.

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 over the last number of years, 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 and professional and other contracted services amounted to a total of €24.4 million in 2025.

The Office has provided details of nine non-competitively procured 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 two historic contracts in excess of €25,000 (exclusive of VAT) totalling €135,395 (exclusive of VAT). The contracts are 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 circular 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 2025 that resulted in, or may result in, a material loss.

Maria Browne

Accounting Officer

Office of the Chief State Solicitor

10 March 2026

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 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 6 Office of the Chief State Solicitor for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Department of 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.

Write-off of accrued income

The statement of accounting policies and principles and note 6.1 disclose that accrued income of €1.65 million was written off in the year. This relates to legal costs awarded to the State which have been deemed irrecoverable. The write-off was sanctioned by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Seamus McCarthy
Comptroller and Auditor General

24 June 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 6 Office of the Chief State Solicitor

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Provision of legal services			
	<i>Original</i>	54,540		
	<i>Supplementary</i>	801		
		55,341	54,803	53,450
Gross expenditure		55,341	54,803	53,450
<i>Deduct</i>				
B	Appropriations-in-aid			
	<i>Original</i>	1,151		
	<i>Supplementary</i>	800		
		1,951	2,243	1,498
Net expenditure				
	<i>Original</i>	53,389		
	<i>Supplementary</i>	1		
		53,390	52,560	51,952

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	830,346	523,833

Maria Browne

Accounting Officer

Office of the Chief State Solicitor

10 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
	€000	€000
Programme cost	19,634	21,438
Pay	30,380	27,685
Non pay	4,789	4,327
Gross expenditure	54,803	53,450
<i>Deduct</i>		
Appropriations-in-aid	2,243	1,498
Net expenditure	52,560	51,952
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Depreciation	73	
<i>Intangible assets (note 2.2)</i>		
Amortisation	38	
	111	120
Changes in net current assets		
Increase in prepayments	(52)	
Decrease in accrued income	6,904	
Increase in accrued expenses	3,767	
	10,619	67
Direct voted expenditure	63,290	52,139
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	5,002	5,438
Notional rent	1,146	865
Net programme cost	69,438	58,442

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.

		2025	2024
		€000	€000
Vote 12	Superannuation and Retired Allowances	3,533	3,566
Vote 13	Office of Public Works	1,363	1,795
Vote 18	National Shared Services Office	66	38
Vote 43	Office of the Government Chief Information Officer	40	39
		<u>5,002</u>	<u>5,438</u>

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	115	188
Intangible assets	2.2	15	53
		130	241
Current assets			
Bank and cash	2.3	1,222	1,621
Prepayments	2.4	554	502
Accrued income	2.5	2,767	9,671
Other debit balances	2.6	716	636
		5,259	12,430
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	8,698	4,931
Other credit balances	2.8	1,748	2,106
Net Exchequer funding	2.9	190	151
		10,636	7,188
Net current (liabilities)/assets		(5,377)	5,242
Net (liabilities)/assets		(5,247)	5,483
Represented by:			
State funding account	2.10	(5,247)	5,483

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2025	1,383	1,548	2,931
Additions	—	—	—
Disposals	(2)	(23)	(25)
At 31 December 2025	1,381	1,525	2,906
Accumulated depreciation			
At 1 January 2025	1,246	1,497	2,743
Depreciation for the year	56	17	73
Depreciation on disposals	(2)	(23)	(25)
At 31 December 2025	1,300	1,491	2,791
Net assets			
At 31 December 2025	81	34	115
At 31 December 2024	137	51	188

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2025	831	831
Additions	—	—
At 31 December 2025	831	831
Accumulated amortisation		
At 1 January 2025	778	778
Amortisation for the year	38	38
At 31 December 2025	816	816
Net assets		
At 31 December 2025	15	15
At 31 December 2024	53	53

2.3 Bank and cash ^a

at 31 December	2025	2024
	€000	€000
PMG balances and cash	1,219	1,613
Commercial bank account balance	3	8
	1,222	1,621

Note ^a The CSSO maintains a number of bank accounts held in trust on behalf of client departments, 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 2025 was €57.1 million (2024: €2.58 million). The increase in the balance year-on-year is as a result of two property transactions closing in January 2026.

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
Software and other maintenance	318	342
Information services	196	134
Other prepayments	40	26
	554	502

2.5 Accrued income

at 31 December	2025	2024
	€000	€000
Opening balance 1 January	9,671	9,702
Written off ^a	(1,647)	—
Provision ^b (note 2.13)	(5,237)	—
Cash receipts	(20)	(31)
Closing balance 31 December	2,767	9,671

Note ^a The amount written off represents legal costs awarded to the State that have been deemed irrecoverable. The write-off was sanctioned by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

^b The provision relates to taxed legal costs where recoverability is uncertain.

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Recoupable salaries	671	615
Recoupable travel pass scheme	33	13
Recoupable cycle to work scheme	12	8
	716	636

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Counsel fees	6,297	3,364
General law expenses	102	46
Travel and subsistence	—	4
Training and development	4	46
Operational service, supplies and sundry equipment	59	25
Digital capital investment and IT expenses	381	57
Premises expenses	95	3
Policy reviews, consultancy services and research	24	18
External legal services	12	19
Payroll	1,115	895
Annual leave	609	454
	8,698	4,931

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	554	507
Pay related social insurance	350	306
Professional services withholding tax	558	785
Value added tax	5	2
Shorter working year	—	2
Local property tax	1	1
Suspense Miscellaneous	20	—
	<u>1,488</u>	<u>1,603</u>
State property: escheated estates ^a	260	503
	<u>1,748</u>	<u>2,106</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 the 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	2025	2024
	€000	€000
Surplus to be surrendered	830	524
Exchequer grant undrawn	<u>(640)</u>	<u>(373)</u>
Net Exchequer funding	<u>190</u>	<u>151</u>
Represented by:		
Debtors		
Bank and cash	1,222	1,621
Debit balances: suspense	<u>716</u>	<u>636</u>
	<u>1,938</u>	<u>2,257</u>
Creditors		
Due to the State	(1,488)	(1,603)
Credit balances: suspense	<u>(260)</u>	<u>(503)</u>
	<u>(1,748)</u>	<u>(2,106)</u>
	<u>190</u>	<u>151</u>

2.10 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		5,483	5,670
Disbursements from the Vote			
Estimate provision	Account	53,390	
Surplus to be surrendered	Account	(830)	
Net vote		52,560	51,952
Expenditure borne elsewhere	1.1	5,002	5,438
Non-cash items: Notional rent	1	1,146	865
Net programme cost	1	(69,438)	(58,442)
Balance at 31 December		(5,247)	5,483

2.11 Commitments

at 31 December	2025	2024
	€000	€000
Procurement of goods and services	960	1,364

2.12 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	194	216

2.13 Provision

Accrued income comprises legal costs awarded to the State under costs orders obtained before 29 May 2018 that have been taxed/ adjudicated and are due for payment but have not yet been fully recovered. A provision has been recognised to reflect uncertainty regarding the recoverability of these outstanding amounts.

2.14 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	—	(895)
Annual leave accrual ^a	—	(454)
Accrued income write-off ^b	(1,647)	—
Accrued income provision ^b	(5,237)	—
	(6,884)	(1,349)

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			
	<i>Original</i>	32,196		
	<i>Supplementary</i>	(464)		
			31,732	30,380
ii	Travel and subsistence			27,685
	<i>Original</i>	70		
	<i>Supplementary</i>	10		
			80	75
iii	Training and development		400	440
iv	Operational services, supplies and sundry equipment		900	906
v	Digital capital investment and IT expenses		2,264	2,257
vi	Premises expenses			1,999
	<i>Original</i>	700		
	<i>Supplementary</i>	150		
			850	911
vii	Policy reviews, consultancy services and research			783
	<i>Original</i>	130		
	<i>Supplementary</i>	72		
			202	200
			36,428	35,169
				32,012

Significant variations

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

vi Premises expenses

Estimate provision €700,000; outturn €911,000

The additional expenditure of €211,000 relative to the estimate provision was due to the late receipt of 2024 invoices which were paid in 2025 and inflationary pressures.

Programme A Provision of legal services

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	32,196		
	<i>Supplementary</i>	(464)		
		31,732	30,380	27,685
A.2	Administration – non pay			
	<i>Original</i>	4,464		
	<i>Supplementary</i>	232		
		4,696	4,789	4,327
A.3	External legal services			
	<i>Original</i>	250		
	<i>Supplementary</i>	62		
		312	278	291
A.4	Fees to counsel			
	<i>Original</i>	17,000		
	<i>Supplementary</i>	801		
		17,801	18,496	20,408
A.5	General law expenses			
	<i>Original</i>	630		
	<i>Supplementary</i>	170		
		800	860	739
		55,341	54,803	53,450

Note ^a Of the legal expenditure incurred under A.3 to A.5 above, €19.5 million was paid out on behalf of 34 departments/votes in 2025 (2024: €21.2 million, 35 departments/votes).

Significant variations

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

A.4 Fees to counsel

Original estimate provision €17 million; outturn €18.496 million

The additional expenditure of €1.496 million relative to the original estimate provision arose as a result of the demand led nature of counsel fees and the level of case complexity.

A.5 General law expenses

Original estimate provision €630,000; outturn €860,000

The additional expenditure of €230,000 relative to the original estimate provision arose as a result of the demand led nature of general law expenses and the level of case complexity.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

	2025		2024
	Estimate provision		Realised
	€000	€000	€000
1 Costs and fees recovered			
<i>Original</i>	150		
<i>Supplementary</i>	800		
		950	1,139
2 Additional superannuation contribution receipts		1,000	1,095
3 Miscellaneous		1	9
		1,951	2,243
			1,498

Significant variations

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

1 Costs and fees received

Original estimate provision €150,000; realised €1,139,000

The excess receipts of €989,000 relative to the original estimate provision arose due to a higher than expected level of cost recovery, particularly in one case totalling €581,000 and fees received in relation to two cases totalling €376,000.

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	
Net central fund grant	52,560
Additional superannuation contributions	1,095
Exchange transaction revenue	
Costs and fees recovered	1,139
Miscellaneous	9
Total revenue	54,803
Represented by	
Net central fund grant	52,560
Total appropriations-in-aid (note 4.1)	2,243
	54,803

4.3 Extra receipts payable to the Exchequer

	2025	2024
	€000	€000
Balance at 1 January	—	—
Receipts under sections 10 and 28 of the State Property Act 1954	18	661
Receipts under section 31 of the State Property Act 1954	5	—
Transferred to the Exchequer	(23)	(661)
Balance at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
CSSO staff focused on core activities	374	360
CSSO staff working on specific legal projects for client departments/offices	30	21
	404	381

5.2 Pay

	2025	2024
	€000	€000
Pay	29,398	26,680
Higher, special or additional duties allowances	218	196
Other allowances	9	9
Overtime	94	33
Employer's PRSI	3,024	2,702
Total gross pay	32,743	29,620
Recoveries from other departments/offices	(2,363)	(1,935)
Total net pay	30,380	27,685

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	38	11	19,491	14,600
Other allowances	4	—	2,196	2,128
Overtime	29	4	16,559	8,878
Extra remuneration in more than one category	7	4	21,885	14,190

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	203	226
60,000	69,999	26	13
70,000	79,999	28	15
80,000	89,999	23	25
90,000	99,999	54	78
100,000	109,999	53	36
110,000	119,999	23	16
120,000	129,999	13	6
130,000	139,999	8	4
140,000	149,999	1	2
150,000	159,999	2	1
160,000	169,999	—	1
170,000	179,999	—	1
180,000	189,999	3	1
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025	2024
	€000	€000
Basic pay	<u>232</u>	<u>225</u>

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

5.6 Other remuneration arrangements

Four 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 and carry out a Section 7 review at a total cost of €10,045. 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 three officers who were serving outside the Office on secondment for all or part of 2025 in other government departments/offices.

5.7 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	54	94,654	82,264
Recovery plans in place	8	23,573	21,789

Note 6 Miscellaneous

6.1 Write offs

The following sums were written off in the year with the sanction of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

	2025 ^a €000	2024 €000
Accrued income written off	1,647	—

Note ^a The amount written off represents legal costs awarded to the State that have been deemed irrecoverable.