

Appropriation Account 2025

Vote 3

Office of the Attorney General

Introduction

As Accounting Officer for Vote 3, 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 2025 for the salaries and expenses of the Office of the Attorney General, including a grant.

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 €2.478 million 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.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 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>
Office and IT equipment	5 years	20% per annum
Furniture and fittings	10 years	10% per annum
Acquired and developed ICT licences and software	5 years	20% per annum

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 of the Attorney General.

This responsibility is exercised in the context of the resources available to me and my other obligations as Director General/Head of Office. 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 Department.

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 Department.
- 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 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, 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 €3.424 million in 2025.

The Office has provided details of eleven 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.

Non-compliance with procurement rules

The Office complied with the guidelines with the exception of two contracts in excess of €25,000 (exclusive of VAT) totalling €215,757 (exclusive of VAT) as set out below.

- A contract with a value of €141,481 for parliamentary drafting services was awarded without a competitive process. It was deemed non-compliant, as the contract was not subjected to a competitive process in the year due to the specialised nature of the work involved, the extreme urgency of legislation required and the necessity to deliver on the Government's legislative programme.
- The second contract with a value of €74,276 was for the use of Office mobile phone services. The decision was made to move to an Office of the Government Chief Information Officer managed desktop service. Implementation of this service will commence in 2026.

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

The Office has engaged in a number of tendering processes over the last number of years to attract suitability qualified individuals for parliamentary drafting services.

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 department 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 control processes and control deficiencies are communicated to those responsible for taking corrective action and to the management committee, where relevant, in a timely way. I confirm that management 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 require disclosure in the appropriation account.

Damien Moloney

Accounting Officer
Office of the Attorney General

24 March 2026

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 3 Office of the Attorney General Opinion on the appropriation account

I have audited the appropriation account for Vote 3 Office of the Attorney General 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 3 Office of the Attorney General 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 Attorney General 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

7 May 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 3 Office of the Attorney General

Appropriation Account 2025

		2025	2024
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Delivery of professional legal services to Government, departments and offices	26,266	23,794	22,112
Gross expenditure	26,266	23,794	22,112
<i>Deduct</i>			
B Appropriations-in-aid	746	752	779
Net expenditure	25,520	23,042	21,333

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	2,477,547	2,720,190

Damien Moloney
Accounting Officer
Office of the Attorney General

24 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
€000	€000	€000
Programme cost	3,298	2,700
Pay	16,723	15,172
Non pay	3,773	4,240
Gross expenditure	23,794	22,112
<i>Deduct</i>		
Appropriations-in-aid	752	779
Net expenditure	23,042	21,333
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	—	
Depreciation	74	
<i>Intangible assets (note 2.2)</i>		
Purchases	—	
Amortisation	13	
	87	109
Changes in net current assets		
Decrease in prepayments	170	
Increase in accrued expenses	122	
	292	387
Direct voted expenditure	23,421	21,829
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	3,835	4,414
Notional rent	1,000	791
Net programme cost	28,256	27,034

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 3 borne elsewhere.

	2025	2024
	€000	€000
Vote 12 Superannuation and Retired Allowances	2,837	3,186
Vote 13 Office of Public Works	273	548
Vote 18 National Shared Services Office	122	16
Vote 20 Garda Síochána	286	250
Vote 43 Office of the Government Chief Information Officer	18	16
Central Fund – pensions in respect of former Attorneys General	299	398
	3,835	4,414

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	133	207
Intangible assets	2.2	—	13
		133	220
Current assets			
Prepayments	2.3	514	684
Other debit balances	2.4	354	335
		868	1,019
<i>Less</i>			
Current liabilities			
Bank and cash		185	287
Accrued expenses	2.5	957	835
Other credit balances	2.6	11	1
Net Exchequer funding	2.7	158	47
		1,311	1,170
Net current liabilities		(443)	(151)
Net (liabilities) / assets		(310)	69
Represented by:			
State funding account	2.8	(310)	69

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation ^a			
At 1 January 2025	1,236	1,651	2,887
Additions	—	—	—
Disposals	—	(8)	(8)
At 31 December 2025	1,236	1,643	2,879
Accumulated depreciation			
At 1 January 2025	1,048	1,632	2,680
Depreciation for the year	70	4	74
Depreciation on disposals	—	(8)	(8)
At 31 December 2025	1,118	1,628	2,746
Net assets			
At 31 December 2025	118	15	133
At 31 December 2024	188	19	207

Note ^a Includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2025	171	171
Additions	—	—
At 31 December 2025	171	171
Accumulated amortisation		
At 1 January 2025	158	158
Amortisation for the year	13	13
At 31 December 2025	171	171
Net assets		
At 31 December 2025	—	—
At 31 December 2024	13	13

2.3 Prepayments

at 31 December	2025	2024
	€000	€000
Software support	270	495
Library services	178	148
Other prepayments	66	41
	514	684

2.4 Other debit balances

at 31 December	2025	2024
	€000	€000
Office of Public Works	—	1
Recoupable travel pass scheme	14	7
Shared costs account	6	31
Salaries control	329	282
Other debit balances	5	14
	354	335

2.5 Accrued expenses

at 31 December	2025	2024
	€000	€000
Contract legal expertise	34	29
Other administration expenses	105	106
Payroll related accruals (note 2.10)	818	700
	957	835

2.6 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Shorter working year	1	1
Pension contributions	10	—
	<u>11</u>	<u>1</u>

2.7 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	2,478	2,720
Exchequer grant undrawn	<u>(2,320)</u>	<u>(2,673)</u>
Net Exchequer funding	<u>158</u>	<u>47</u>
Represented by:		
Debtors		
Debit balances: suspense	<u>354</u>	<u>335</u>
	354	335
Creditors		
Credit balances: suspense	(11)	(1)
Bank and cash	<u>(185)</u>	<u>(287)</u>
	<u>(196)</u>	<u>(288)</u>
	<u>158</u>	<u>47</u>

2.8 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			69	565
Disbursements from the Vote				
Estimate provision	Account	25,520		
Surplus to be surrendered	Account	(2,478)		
Net vote			23,042	21,333
Expenditure borne elsewhere	1.1		3,835	4,414
Non-cash items: notional rent	1		1,000	791
Net programme cost	1		(28,256)	(27,034)
Balance at 31 December			(310)	69

2.9 Commitments

	2025	2024
	€000	€000
Global commitments		
at 31 December		
Procurement of goods and services	708	1,250

2.10 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
at 31 December		
Payroll accrual ^a	—	(463)
Annual leave accrual ^a	—	(237)
	—	(700)

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.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	18,350	16,723	15,172
ii	Travel and subsistence	200	256	121
iii	Training and development	290	316	354
iv	Operational services, supplies and sundry equipment	750	683	697
v	Digital capital investment and IT expenses	1,676	1,667	1,873
vi	Premises expenses	400	266	252
vii	Policy reviews, consultancy services and research	40	31	59
viii	Contract legal expertise	925	366	416
		22,631	20,308	18,944

Significant variations

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

vi Premises expenses

Estimate provision €400,000; outturn €266,000

The savings of €134,000 arose due to lower than anticipated utility costs, office cleaning costs and maintenance and repair of building.

viii Contract legal expertise

Estimate provision €925,000; outturn €366,000

The savings of €559,000 arose as payments to external counsel and consultancy parliamentary counsel were much less than anticipated. Funding of €125,000 was provided for the year under this subhead to allow the Office to seek advice, if necessary, from external counsel who would specialise in a particular area of law thus freeing up Office staff to undertake other daily tasks. The additional funding would also allow the State to appropriately address and, where necessary, defend litigation. Ultimately, expenditure on requests from external counsel on advice under specific areas of law and the need to address and defend litigation throughout 2025 did not materialise for the Office. The balance of €800,000 was to meet payments to consultant parliamentary counsel for the year. Savings of €434,000 were made as there was less than the anticipated requirement for the service of consultant parliamentary counsel throughout 2025.

Programme A Delivery of professional legal services to Government, Departments and Offices

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	18,350	16,723	15,172
A.2	Administration – non pay	4,281	3,585	3,772
A.3	Contributions to international organisations	95	95	85
A.4	Law Reform Commission	3,350	3,298	2,700
A.5	General law expenses	190	93	307
A.6	<i>Consolidation and revision of planning regulations</i>	—	—	76
		26,266	23,794	22,112

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025	2024
		Estimate provision	Realised
		€000	€000
1	Additional superannuation contributions	742	677
2	Miscellaneous	4	102
		746	779

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	23,042
Additional superannuation contributions	730
Miscellaneous receipts	22
Total revenue	23,794
Represented by	
Total appropriations-in-aid (note 4.1)	752
Central Fund grant	23,042
	23,794

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Office of the Attorney General	171	160
Law Reform Commission	26	24
	197	184

5.2 Pay – Office of the Attorney General

	2025	2024
	€000	€000
Pay	15,060	13,720
Higher, special or additional duties allowances	83	73
Other allowances	29	16
Overtime	25	21
Employer's PRSI	1,526	1,342
	16,723	15,172

5.3 Pay – Law Reform Commission

	2025	2024
	€000	€000
Pay	1,750	1,494
Employer's PRSI	153	124
Higher, special or additional duties allowances	5	—
	1,908	1,618

Note ^a The Law Reform Commission received a grant of €3.298 million under subhead A.4 Law Reform Commission (€2.7 million in 2024). The pay figures reported above were provided by the Law Reform Commission.

5.4 Allowances and overtime payments - Office of the Attorney General

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Higher, special or additional duties allowances	9	3	25,364	24,551
Other allowances	10	1	11,650	9,092
Overtime	6	1	21,799	20,603
Extra remuneration in more than one category	2	2	23,953	9,243

5.5 Allowances and overtime payments - Law Reform Commission

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	1	—	5,430	—
Other allowances	—	—	—	—
Overtime	—	—	—	—
Extra remuneration in more than one category	—	—	—	—

5.6 Department employee pay bands

The number of Department 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	69	63
60,000	69,999	9	17
70,000	79,999	18	12
80,000	89,999	10	19
90,000	99,999	17	11
100,000	109,999	9	15
110,000	119,999	17	6
120,000	129,999	8	7
130,000	139,999	8	5
140,000	149,999	—	1
150,000	159,999	—	—
160,000	169,999	—	1
170,000	179,999	2	1
180,000	189,999	9	8
190,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	1	—
220,000	229,999	—	—
230,000	239,999	—	2
240,000	249,999	2	—

5.7 Remuneration and benefits of Accounting Officer

	2025	2024
	€000	€000
Basic pay	246	237

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

5.8 Other remuneration arrangements

This account includes expenditure of €77,834 in respect of the salary costs of one officer who was serving outside the Office until 31 March 2025 and whose salary was paid by the Office.

This account does not include expenditure in respect of 51 officers who were serving outside the Office for all or part of 2025 in other Government departments/offices and whose salaries were paid by the host departments/offices.

5.9 Severance

There were no severance payments in 2025.

5.10 Payroll overpayments

at 31 December	Number of recipients	2025	2024
		€	€
Overpayments	16	11,285	17,736
Recovery plans in place	1	3,116	7,908