



## Appropriation Account 2012

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**Vote 24**

**Justice and Equality**

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## Introduction

As Accounting Officer for Vote 24, 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 2012 for the salaries and expenses of the Office of the Minister for Justice and Equality, Probation Service staff and of certain other services, including payments under cash-limited schemes administered by that Office, and payment of certain grants and grants-in-aid.

The expenditure outturn is compared with the sums

- a) granted by Dáil Éireann under the Appropriation Act 2012, including the amount that could be used as appropriations-in-aid of expenditure for the year and
- b) provided for capital supply services in 2012 out of unspent 2011 appropriations under the deferred surrender arrangement established by section 91 of the Finance Act, 2004.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the account.

## Transfer of Functions

Responsibility for the Children Detention Schools, as provided in the Children Act 2001, transferred from the Department of Justice and Equality to the Department of Children and Youth Affairs with effect from 1 January 2012 under the Remand Centres and Children Detention Schools (Transfer of Departmental Administration and Ministerial Functions) Order 2011 (S.I. No. 668 of 2011).

The Department of Justice and Equality has retained responsibility for Irish Youth Justice Services functions in relation to the funding and administration of community based programmes. These programmes incorporate funding for Garda Youth Diversion projects, which seek to divert young people from becoming involved in anti-social and/or criminal behaviour. In addition, funding is also provided through the Irish Youth Justice Service for Young Persons Probation projects around the country.

## Changes to the Vote Structure

The Vote reference has been changed from Vote 19 to Vote 24 in 2012.

The asylum seekers task force legal aid provision in 2012 - previously a separate subhead - is now reflected as part of the grant-in-aid for the Legal Aid Board (Subhead C.2).

The Independent International Commission (Subhead B.2) was established following an agreement in August 1997 between the Irish and British Governments to supervise the decommissioning of paramilitary weapons and explosive materials. It submitted its final report to Government on 28 March 2011 and it was dissolved by orders of the Irish and British Governments with effect from 31 March 2011.

The Independent Monitoring Commission (Subhead B.3) was established by an international agreement between the Irish and British Governments in 2003. It delivered its final report in 12 March 2011 and was dissolved by agreement by the two Governments with effect from 31 March 2011.

### **Statement of Accounting Policies and Principles**

The standard accounting policies and principles for the production of appropriation accounts have been applied in the preparation of the account except for the following:

#### ***Depreciation***

Capital assets are depreciated on a straight line basis over their estimated useful life starting in the month the asset is placed in service. Buildings are depreciated at a rate of 2% per annum on a straight line basis over the estimated useful life. Vehicles and equipment are depreciated at a rate of 20% per annum on a straight line basis over the estimated useful life.

### **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 Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. 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.

#### ***Financial Control Environment***

I confirm that a control environment containing 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.

#### ***Administrative Controls and Management Reporting***

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the 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
- the Department is compliant with all relevant guidelines regarding procurement and is complying with all circulars relating to the mandatory use of framework agreements and contracts.

***Internal Audit and Audit Committee***

I confirm that the Department has an internal audit function with appropriately trained personnel, which operates in accordance with an approved written charter. Its work is informed by an analysis of the financial and management risks to which the Department is exposed. The annual internal audit plans are approved by the Audit Committee and take account of 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 the Audit Committee. I am satisfied that there are procedures in place to ensure that the reports of the internal audit function are followed up.

**Brian Purcell**  
Accounting Officer  
Department of Justice and Equality

28 March 2013

## **Comptroller and Auditor General Report for presentation to the Houses of the Oireachtas**

### **Vote 24 Justice and Equality**

I have audited the appropriation account for Vote 24 Justice and Equality for the year ended 31 December 2012 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, in accordance with standard accounting policies and principles for appropriation accounts.

#### ***Responsibility of the Accounting Officer***

In accordance with Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is required to prepare the appropriation account. By law, the account must be submitted to me by 31 March following the end of the year of account.

The Accounting Officer is also responsible for the safeguarding of public funds and property under his control, for the efficiency and economy of administration in his Department and for the regularity and propriety of all transactions in the appropriation accounts.

#### ***Responsibility 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 accounts of all Votes and to perform such tests as I consider appropriate for the purpose of the audit.

Upon completion of the audit of an appropriation account, I am obliged to provide a certificate stating whether, in my opinion, the account properly presents the receipts and expenditure related to the Vote. I am also required to refer to any material case in which

- a department or office has failed to apply expenditure recorded in the account for the purposes for which the appropriations made by the Oireachtas were intended, or
- transactions recorded in the account do not conform with the authority under which they purport to have been carried out.

Under Section 3 (10) of the Comptroller and Auditor General (Amendment) Act 1993, I am required to prepare each year, a report on any matters that arise from the audits of the appropriation accounts or examinations of accounting controls.

#### ***Scope of audit***

An audit includes examination, on a test basis, of evidence relevant to the amounts and regularity of financial transactions included in the account and an assessment of whether the accounting provisions of Public Financial Procedures have been complied with.

The audit involves obtaining sufficient evidence to give reasonable assurance that the appropriation account is free from material misstatement, whether caused by fraud or other irregularity or error. I also seek to obtain evidence about the regularity of financial transactions in the course of the audit. In forming the audit opinion, the overall adequacy of the presentation of the information in the appropriation account is evaluated.

***Opinion on the appropriation account***

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 24 Justice and Equality for the year ended 31 December 2012.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Justice and Equality. The appropriation account is in agreement with the books of account.

**Expenditure on State Pathology Service Building**

I draw attention to note 2.4 to the accounts which discloses the fact that expenditure of €2.779 million incurred since 2008 on the development of a new building for the State Pathology Service was ineffective.

Chapter 9 of my report on the accounts of the public services for 2012 outlines the circumstances of the ineffective expenditure.

**Seamus McCarthy**  
Comptroller and Auditor General

9 August 2013

## Vote 24 Justice and Equality

### Appropriation Account 2012

Service	2012		2011	
	Estimate provision	Outturn	Outturn	
	€000	€000	€000	
<b>Administration</b>				
A.1	Salaries, wages and allowances	21,017	21,135	20,913
A.2	Travel and subsistence	489	321	301
A.3	Training and development and incidental expenses	4,168	3,218	4,082
A.4	Postal and telecommunications services	1,133	944	1,235
A.5	Office equipment and external IT services	5,985	5,212	7,027
A.6	Office premises expenses	1,817	1,888	2,379
A.7	Consultancy services and value for money and policy reviews	73	506	36
A.8	Research	233	22	13
A.9	Financial shared services	11,213	10,264	10,219
A.10	EU Presidency	1,264	983	—
<b>Commission</b>				
B.1	Commissions and special inquiries	10,499	6,216	9,152
B.2	Independent International Commission (grant-in-aid)	—	—	7
B.3	Independent Monitoring Commission (grant-in-aid)	—	—	444
B.4	Human Rights Commission (grant-in-aid)	1,425	1,425	1,097
<b>Legal-Aid</b>				
C.1	Legal Aid - criminal (no. 12 of 1962)	47,552	50,546	56,118
C.2	Legal Aid Board (grant-in-aid)	32,922	32,922	24,125
C.3	Free legal advice centres	98	98	98
<b>Immigration and Asylum</b>				
D.1	Irish Naturalisation & Immigration Service (INIS)	47,632	43,472	53,036
D.2	Asylum seekers task force - legal aid	—	—	6,245
D.3	Asylum seekers accommodation	63,497	62,330	69,460

Service		2012		2011
		Estimate provision		Outturn
		€000	€000	€000
<b>Other Services</b>				
E.1	Garda Complaints Board	220	185	229
E.2	Office of the Data Protection Commissioner	1,458	1,554	1,450
E.3	Criminal Assets Bureau	7,727	6,409	6,673
E.4	Prisons Inspectorate	413	293	322
E.5	Coroners service	405	335	517
E.6	Parole Board	341	323	364
E.7	Forensic Science Laboratory			
	<i>Current year provision</i>	9,152		
	<i>Deferred surrender</i>	460		
		9,612	8,681	8,275
E.8	State Pathology	3,491	946	945
E.9	Compensation for personal injuries criminally inflicted (cash-limited scheme)	4,237	4,233	4,228
E.10	Funding for services to victims of crime	1,162	1,165	1,178
E.11	Crime prevention measures	157	197	205
E.12	Central authorities (child abduction, child protection and maintenance debtors)	166	77	66
E.13	Garda Ombudsman Commission	8,731	8,327	8,506
E.14	Private Security Authority	2,343	2,130	2,044
E.15	Office of the Garda Inspectorate	1,241	779	1,083
E.16	Irish Film Classification Office	845	766	621
E.17	National Property Services Regulatory Authority (NPSRA)	738	710	637
E.18	Social disadvantage measures (dormant accounts funded)	250	83	176
E.19	Mental Health (Criminal Law) Review Board	477	376	511
E.20	Cosc - domestic, sexual and gender-based violence	2,091	1,697	1,905
E.21	Insolvency Service Ireland	1	84	—
<b>Probation Service</b>				
F.1	Probation service - salaries, wages and allowances	21,992	21,117	21,883
F.2	Probation service - operating expenses	4,723	4,069	4,599
F.3	Probation service - services to offenders	11,172	10,350	9,796
F.4	Community service order scheme	2,284	2,053	2,058



Service	2012		2011	
	Estimate provision		Outturn	
	€000	€000	€000	
<b>Equality, Integration &amp; Disability</b>				
G.1	Equality Authority (grant-in-aid)	2,984	2,941	2,395
G.2	Equality Tribunal	2,225	2,260	1,838
G.3	Grants to women's organisations	350	350	405
G.4	Equality proofing	—	—	150
G.5	Traveller Initiatives	430	246	228
G.6	Positive action for gender equality	2,000	1,647	2,100
G.7	Office for the promotion of migrant integration	2,502	2,402	2,141
G.8	European Refugees Fund	1,500	1,314	1,233
G.9	Disability awareness initiatives	307	194	865
G.10	National Disability Authority	4,550	3,790	3,335
—	<i>Disability projects</i>	—	—	1
<b>Charities</b>				
H.1	Charities regulation	400	25	238
H.2	Charitable Donations and Bequests Office	440	339	202
H.3	Payments to the promoters of certain charitable lotteries (National Lottery funded)	6,000	6,000	6,000
<b>Irish Youth Justice Service</b>				
I.	Irish Youth Justice Service	17,337	17,164	35,062
<b>Gross expenditure</b>				
	<i>Current year provision</i>	377,859		
	<i>Deferred surrender</i>	460	<b>378,319</b>	<b>357,113</b>
	<i>Deduct</i>			
	<b>Appropriations-in-aid</b>	<b>46,639</b>	<b>51,974</b>	<b>50,027</b>
<b>Net expenditure</b>				
	<i>Current year provision</i>	331,220		
	<i>Deferred surrender</i>	460	<b>331,680</b>	<b>305,139</b>
			<b>305,139</b>	<b>350,424</b>

**Surplus for surrender**

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending the following year.

	<b>2012</b>	<b>2011</b>
	€	€
Surplus	26,541,382	4,771,260
Deferred surrender	287,000	460,000
Surplus to be surrendered	<u>26,254,382</u>	<u>4,311,260</u>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2012

	2012	2011
	€000	€000
Expenditure on administration	44,493	46,205
Expenditure on services and programmes	312,620	354,246
<b>Gross expenditure</b>	<b>357,113</b>	<b>400,451</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>51,974</b>	<b>50,027</b>
<b>Net expenditure</b>	<b>305,139</b>	<b>350,424</b>
<b>Changes in capital assets</b>		
Purchases cash	(2,265)	
Depreciation	8,205	
Loss on disposals	36	
Disposals cash	4	
	5,980	7,543
<b>Changes in assets under development</b>		
Cash payments	(111)	
Loss on disposals	2,779	
	2,668	(4,193)
<b>Changes in net current assets</b>		
Decrease in closing accruals	(3,129)	
Increase in stock	(41)	
	(3,170)	(5,703)
<b>Direct expenditure</b>	<b>310,617</b>	<b>348,071</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	27,283	31,505
Notional rents	4,591	4,514
<b>Total operating cost</b>	<b>342,491</b>	<b>384,090</b>

**1.1 Net Allied Services Expenditure**

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 24 borne elsewhere.

	<b>2012</b>	<b>2011</b>
	<b>€000</b>	<b>€000</b>
Vote 9 Office of the Revenue Commissioners	2,541	2,605
Vote 12 Superannuation and Retired Allowances	19,532	23,315
Vote 13 Office of Public Works	12,432	13,295
Vote 20 Garda Síochána	190	198
Central Fund – Ministerial pensions	726	388
	<u>35,421</u>	<u>39,801</u>
Vote 24 Allied services – apportioned cost of Financial Shared Services Centre	(8,138)	(8,296)
	<u><u>27,283</u></u>	<u><u>31,505</u></u>

## 2 Balance Sheet as at 31 December 2012

	Note	2012 €000	2011 €000
<b>Capital assets</b>	2.3	22,349	35,263
<b>Capital assets under development</b>	2.4	1,170	5,647
		<b>23,519</b>	<b>40,910</b>
<b>Current assets</b>			
Bank and cash	2.5	4,380	3,082
Stocks	2.6	587	546
Prepayments		3,217	3,879
Accrued income		7,504	2,115
Other debit balances	2.7	2,073	3,817
<b>Total current assets</b>		<b>17,761</b>	<b>13,439</b>
<b>Less current liabilities</b>			
Accrued expenses		8,039	6,426
Deferred income		171	186
Other credit balances	2.8	5,125	5,946
Net liability to the Exchequer	2.9	1,328	953
<b>Total current liabilities</b>		<b>14,663</b>	<b>13,511</b>
<b>Net current assets</b>		<b>3,098</b>	<b>(72)</b>
<b>Net assets</b>		<b>26,617</b>	<b>40,838</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>26,617</b>	<b>40,838</b>

2.1 State Funding Account	Note	2012 €000	2011 €000
Balance at 1 January		40,838	38,310
Funding drawn down	2.2	332,422	381,929
Non cash expenditure – notional rent	1	4,591	4,514
Other non-cash item		(8,743)	175
Total operating cost	1	(342,491)	(384,090)
<b>Balance at 31 December</b>		<b>26,617</b>	<b>40,838</b>

2.2 Funding drawn down	Note	2012 €000	2011 €000
Disbursements from the Vote			
Estimate provision	Account	331,680	355,195
Surplus	Account	(26,541)	(4,771)
		305,139	350,424
Expenditure (cash) borne elsewhere	1	27,283	31,505
<b>Total funding drawn down</b>		<b>332,422</b>	<b>381,929</b>

**2.3 Capital Assets**

	Land and buildings	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000	€000
<b>Gross assets</b>					
Cost or valuation at 1 January 2012	15,000	1,283	94,631	5,286	116,200
Additions	—	177	2,070	18	2,265
Transfer <sup>1</sup>	(5,963)	(232)	(218)	(67)	(6,480)
Adjustment <sup>2</sup>	(1,272)	—	—	—	(1,272)
Disposals	—	(75)	(290)	(63)	(428)
Cost or valuation at 31 December 2012	7,765	1,153	96,193	5,174	110,285
<b>Accumulated depreciation</b>					
Opening balance at 1 January 2012	960	930	75,058	3,989	80,937
Depreciation for the year	163	136	7,634	272	8,205
Transfer <sup>1</sup>	(302)	(195)	(166)	(28)	(691)
Adjustment <sup>2</sup>	(127)	—	—	—	(127)
Depreciation on disposals	—	(58)	(286)	(44)	(388)
Cumulative depreciation at 31 December 2012	694	813	82,240	4,189	87,936
<b>Net assets at 31 December 2012</b>	7,071	340	13,953	985	22,349
<b>Net assets at 31 December 2011</b>	14,040	353	19,573	1,297	35,263

<sup>1</sup> Assets with a cost of €6,476,014 transferred to the Department of Children and Youth Affairs as a result of the transfer of certain functions from the Irish Youth Justice Service (including Children Detention Schools) with effect from 1st January 2012. There was also one asset with a cost of €3,349 transferred to the Legal Aid Board.

<sup>2</sup> A payment to Dublin City Council in respect of a project to provide a new State Pathology Laboratory was prematurely capitalised in 2008. As the project was cancelled the capitalisation (and the related depreciation) has been reversed. See note 2.4, where the circumstances are set out in more detail.

**2.4 Capital Assets under Development**

at 31 December	<b>In-house computer applications</b>	<b>Buildings</b>	<b>Totals</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>
Amounts brought forward at 1 January 2012	—	5,647	5,647
Adjustment	—	1,272	1,272
Cash payments for the year	102	9	111
Transferred to Department of Children and Youth Affairs	—	(3,081)	(3,081)
Cancellation – State Pathology Project	—	(2,779)	(2,779)
Balance at 31 December 2012	<u>102</u>	<u>1,068</u>	<u>1,170</u>

**Transfer to Department of Children and Youth Affairs**

The transfer of assets under development reflects the transfer of certain functions relating to the Irish Youth Justice Service (including Children Detention Schools) to the Department of Children and Youth Affairs with effect from 1 January 2012.

**Cancellation of State Pathology Project in Marino, Dublin**

This adjustment relates to expenditure by this Department in relation to the development of facilities for the Office of the State Pathologist in a joint venture with Dublin City Council (DCC) at a site in Marino in Dublin. The expenditure in question relates to this Department's contribution to the construction costs of the project until its cessation in 2010 as a result of the contractor going into receivership. The total expenditure from the Vote amounted to €2.779 million. The cessation of the construction stage of the project, due to the receivership of the main contractor, gave rise to complex legal, public procurement and other considerations. The period also coincided with a significant reduction in the capital budget available to the Justice sector.

As a result, a number of options to progress the project were considered and an alternative site is in the process of being evaluated, which, if suitable will ensure that the current State Pathology and Coroners facilities are replaced at the least additional cost to the State in the shortest time period.

The partially completed structure in Marino had deteriorated due to weathering to the point where it was unstable and represented a health and safety risk. In accordance with professional advice, the building was demolished by DCC in 2013 at a cost of €52,062.

DCC retain funding of €867,668 (including the balance of a security bond paid by the project bondsman) for use in the development and fit-out of the alternative site, two thirds of which relates to funding provided by the Department of Justice and Equality.

**Probation Services Premises**

The balance carried forward of €1.068 million in the Buildings category reflects the fit out costs of leased premises in Dublin for use by the Probation Service. While work has been completed in relation to this building, it cannot be occupied due to issues in relation to planning permission. The status of the lease remains in dispute. Legal proceedings on behalf of the Department issued on 20 March 2013.

<b>2.5 Bank and Cash</b>	<b>2012</b>	<b>2011</b>
at 31 December	<b>€000</b>	<b>€000</b>
PMG balances and cash	4,455	7,354
Orders outstanding	(75)	(4,272)
	<u>4,380</u>	<u>3,082</u>

<b>2.6 Stocks</b>	<b>2012</b>	<b>2011</b>
at 31 December	<b>€000</b>	<b>€000</b>
Stationery	168	178
Forensic consumables	220	172
IT consumables	130	131
Miscellaneous	30	21
Publications	22	25
Equipment/clothing	17	19
	<u>587</u>	<u>546</u>

<b>2.7 Other Debit Balances</b>	<b>2012</b>	<b>2011</b>
at 31 December	<b>€000</b>	<b>€000</b>
Advance to the Office of Public Works	1,412	638
Imprests	86	97
Recoupable salaries	65	113
Recoupment of travel pass scheme	293	257
Criminal Assets Bureau receivership	132	152
Payroll suspense account (Paypath)	2	2,469
Other	83	91
	<u>2,073</u>	<u>3,817</u>



<b>2.8 Other Credit Balances</b>	<b>2012</b>	<b>2011</b>
at 31 December	<b>€000</b>	<b>€000</b>
Amounts due to the State		
Income Tax	2,008	2,090
Pay Related Social Insurance	833	907
Value Added Tax	134	106
Pension contributions	—	1
Professional Service Withholding Tax	1,192	1,838
Construction Tax	—	28
	<u>4,167</u>	<u>4,970</u>
Payroll deductions held in suspense	701	744
Other	257	232
	<u>5,125</u>	<u>5,946</u>

<b>2.9 Net Liability to the Exchequer</b>	<b>2012</b>	<b>2011</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	26,254	4,311
Deferred surrender	287	460
Exchequer grant undrawn	(25,213)	(3,818)
Net liability to the Exchequer	<u>1,328</u>	<u>953</u>

**Represented by:****Debtors**

Bank and cash	4,380	3,082
Debit balances: suspense	2,073	3,817
	<u>6,453</u>	<u>6,899</u>

**Creditors**

Due to State	(4,167)	(4,970)
Credit balances: suspense	(958)	(976)
	<u>(5,125)</u>	<u>(5,946)</u>
	<u>1,328</u>	<u>953</u>

<b>2.10 Commitments</b>	<b>2012</b>	<b>2011</b>
at 31 December	<b>€000</b>	<b>€000</b>
Total of legally enforceable commitments	1,841	2,284

**2.11 Matured Liabilities**

There were no matured liabilities un-discharged at year end 2012 or in the previous year.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000 and by more than 5% (25% in the case of administration subheads).

Description	Less/ (more) than provided €000	Explanation
Travel and subsistence	168	While expenditure in 2012 was marginally higher than the previous year, the saving against budget arose due to less travel than anticipated.
Consultancy services and value for money and policy reviews	(433)	The excess arose mainly due to the necessity to engage external professional advice in relation to the drafting of the insolvency legislation and preparation for the establishment of the new personal insolvency service - Insolvency Service Ireland.
Research	211	The saving arose as no new research projects were approved during 2012.
Commissions and special inquiries	4,283	The saving arose due to less than expected expenditure in third party legal fees in relation to the Morris Tribunal with a number of these costs now likely to fall due for payment in 2013. The Smithwick Tribunal of Inquiry was due to have concluded its work in 2012, and additional provision had been made to cover consequent legal and other costs. As the Tribunal did not conclude its work, these costs did not arise, thus contributing to the saving in this subhead.
Legal Aid - criminal (no. 12 of 1962)	(2,994)	The excess arose due to the number and category of criminal matters coming before the Courts. While it is difficult to predict costs for a demand led scheme of this nature, a reduction of 10% in expenditure was achieved compared with 2011.
Irish Naturalisation & Immigration Service (INIS)	4,160	The saving arose mainly due to less expenditure in legal costs than budgeted and reduced payroll costs due to greater reductions in staff numbers than anticipated.
Criminal Assets Bureau	1,318	The saving arose as a result of anticipated legal costs which did not materialise. In addition, the Bureau continues to monitor expenditure in all areas to obtain value for money and reduce costs to the Exchequer.
Prisons Inspectorate	120	The saving arose as a result of additional staff members not being contracted to the Inspectorate on a per diem basis during 2012.
Forensic Science Laboratory	931	The saving arose as a result of greater efficiencies in the purchase of consumables and other procurement savings through the use of the Health Service Executive framework agreement.
State Pathology	2,545	The saving mainly arose as a result of the capital project for the provision of new facilities for the laboratory not proceeding and also a decrease in expenditure on laboratory supplies and equipment as the service is now partially outsourced. See note 2.4.
Private Security Authority	213	The saving arose because the Private Security Authority was not in a position to introduce licensing to additional security sectors as planned. This arose due to the delay in completion of the necessary secondary legislation.

Description	Less/ (more) than provided €000	Explanation
Office of the Garda Inspectorate	462	The saving arose due to reduced staffing and operational costs arising from recruitment time-lags in replacing staff who left and consequent reduced field work and research.
Social disadvantage measures (dormant accounts funded)	167	The savings arose as a result of slower than anticipated drawdown of funds for local projects administered by Pobal in relation to the Traveller Interagency Fund.
Mental Health (Criminal Law) Review Board	101	The saving arose mainly due to reduced fees paid to Board members and a small reduction in the number of review hearings.
Cosc – domestic, sexual and gender-based violence	394	The saving arose due to the curtailment of expenditure on certain communications and research work, cost of certain programmes being less than budgeted and payroll savings due to staff retirements.
Probation service – operating expenses	654	The savings arose mainly due to the utilisation of more efficient procurement arrangements. These measures included the centralisation of purchasing and the use of shared services opportunities, where possible, such as availing of centralised National Procurement Service and Department of Justice and Equality tenders and framework agreements.
Probation service – services to offenders	822	The savings arose due to a reduction in grant allocations to community based organisations in the year taking into account the amount of funds on hand in the organisations at the end of 2011.
Community service order scheme	231	The savings arose due to a number of vacancies which exist within the Probation Service as well as more efficient operational and procurement processes.
Travellers initiatives	184	The savings arose mainly due to the termination of an administrative contract with Pobal. There was also a slower than expected draw down by Traveller Interagency Groups in relation to funding for a particular initiative.
Positive action for gender equality	353	The saving arose because six Equality for Women Measure projects elected not to accept an offer of further funding under the extension phase of The Equality for Women Measure 2008 – 2013. It was not possible to allocate the remaining funding to any new initiatives.
European Refugees Fund	186	Saving arose in the amount of grant payments under the European Refugee and Integration Funds because the conditions for drawdown were not fulfilled by the beneficiaries in all cases.
Disability awareness initiatives	113	There were savings on legal costs and limited opportunities to commit to multi-annual awareness raising projects, later in 2012, given the uncertainty of budgets in future years.
National Disability Authority	760	The saving arose due to a reduction in staff resources and efficiencies being achieved in administration and other overhead costs.
Charities regulation	375	The saving arose because the establishment of the Charities Regulatory Authority was deferred.
Charitable Donations and Bequests Office	101	The savings arose due to the non-filling of two vacant posts in the Office as a result of the moratorium on recruitment.

## 4 Receipts

	2012		2011
	Estimated	Realised	Realised
	€000	€000	€000
1. Film censorship fees (cash)	2,503	2,188	2,041
2. Recoupment of salaries	75	—	—
3. Data protection fees	450	626	584
4. EU receipts	1,956	2,227	3,796
5. Miscellaneous receipts	1,183	2,489	3,245
6. Immigration registration fees	13,347	11,908	12,350
7. Visa fees	5,800	5,309	7,323
8. Dormant accounts receipts	250	50	221
9. Private Security Authority fees	2,364	2,790	2,199
10. Nationality and citizenship certificates fees	11,650	17,099	9,592
11. Receipts from pension-related deductions on public service remuneration	7,061	7,288	8,110
— <i>Contributions to pension scheme for non-teaching staff of centres for young offenders</i>	—	—	566
<b>Total</b>	<b>46,639</b>	<b>51,974</b>	<b>50,027</b>

### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Description	Less/ (more) than provided €000	Explanation
Film censorship fees (cash)	315	Despite an increase in revenue in 2012 compared with 2011, a deficit still arises due to a gradual decrease in DVD applications, as a result of back catalogues having been classified and a general world trend of fewer DVDs coming to market.
Data protection fees	(176)	The surplus is accounted for by a targeted pursuit of cases which had gone off the public register of registrations held by the Office of the Data Protection Commissioner in 2012 due to non payment of their renewal fees. The increase can also be accounted for by a better overall awareness of the requirement to register.
EU receipts	(271)	The surplus arose due to a difficulty in predicting exactly when receipts will be received under the various programmes.
Miscellaneous receipts	(1,306)	The surplus is accounted for as a result of registration fees collected by the National Property Services Regulatory Authority following its establishment on a statutory basis during 2012. This category of receipt will have a separate classification within appropriations in-aid in 2013.

Description	Less/ (more) than provided €000	Explanation
Immigration registration fees	1,439	The deficit in immigration registration fees is directly related to the number of applicants being granted citizenship which has resulted in a reduction in the number of persons required to register and pay registration fees.
Visa fees	491	The deficit is primarily due to the reduction in demand for re-entry visas.
Dormant account receipts	200	The deficit arose as projects were not in a position to complete work to a sufficient degree to draw down this funding.
Private Security Authority fees	(426)	The surplus was due to the number of renewal licence applications received by the Private Security Authority being greater than estimated and well in excess of 2011 receipt levels.
Nationality and citizenship certificates fees	(5,449)	The various measures undertaken in 2012 to deal with the backlog and increase the processing of citizenship applications have resulted in increased certification fees for the year.

#### 4.2 Extra receipts payable to the Exchequer

The sum of €275,452 was lodged to the Exchequer in respect of the State's share of forfeited criminal proceeds repatriated to the United States under a treaty on Mutual Legal Assistance in Criminal Matters between the two countries.

## 5 Employee Numbers and Pay

	2012	2011
<b>Number of staff at year end</b> (full time equivalents)	2,295	2,392
	<b>2012</b>	<b>2011</b>
	<b>€000</b>	<b>€000</b>
Pay	120,170	132,061
Higher, special or additional duties allowance	179	181
Other allowances	2,795	5,630
Overtime and extra attendance	1,564	1,924
Employer's PRSI	6,533	7,566
<b>Total Pay</b>	<b>131,241</b>	<b>147,362</b>

The total pay figure included elements of pay from the following subheads:

A1, A9, A10, B1, B4, C2,D1, E1, E2, E3, E4, E5, E6, E7, E8, E9, E13, E14, E15, E16, E17, E19, E20, E21, F1, F4, G1, G2, G7, H2 and I.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2012 €	Maximum individual payment 2011 €
Higher, special or additional duties	46	6	30,521	19,063
Overtime and extra attendance	265	26	28,616	27,017
Shift and roster allowances	—	—	—	10,712
Miscellaneous	409	46	27,200	38,840

The absence of any shift and roster allowances payable in 2012 is due to the transfer of responsibility of the Children Detention Schools to the Department of Children and Youth Affairs with effect from 1 January 2012.

Certain individuals received extra remuneration in more than one category.

### 5.2 Other Remuneration Arrangements

A total amount of €105,298 was paid to 13 retired civil servants who were in receipt of civil service pensions in 2012. In addition, an amount of €31,772 was paid to five former public servants and €404,451 to six former judiciary members who were engaged in various roles in 2012.

A total amount of €389,507 was paid through payroll to 71 individuals in respect of duties performed in relation to various boards etc.

## 6 Miscellaneous

### 6.1 National Lottery Funding

Sub-head	Description	2012		2011
		Estimate	Outturn	Outturn
			€000	€000
H.3	Payments to promoters of certain National Lottery funding eligible charities part funded by the National Lottery	6,000	6,000	6,000

Details are available on the Department of Justice and Equality website [www.justice.ie/en/JELR/Pages/Charities](http://www.justice.ie/en/JELR/Pages/Charities)

### 6.2 EU Funding

The outturn in Subhead D.1 and I. includes expenditure in respect of activities co-funded by the European Union. In addition funding for an EU funded programme called the Safety Internet Plus Programme is administered through a suspense account by the Office for Internet Safety. The Office for Internet Safety is an executive office of the Department of Justice and Equality. It has been established by the Government to take a lead responsibility for internet safety in Ireland, particularly as it relates to children.

Subhead	Description	2012		2011
		Estimate	Outturn	Outturn
			€000	€000
D.1	European Return Fund	596	596	452
I.	ESF- Garda Youth Diversion additional skills and employees	3,700	3,541	1,463
		4,296	4,137	1,915

**6.3 Commissions and Inquiries**

	Year of appointment	2011	2012	Cumulative expenditure to 31 December 2012
		€000	€000	€000
Morris Tribunal	2002	2,865	3,472	64,012
Criminal Injuries Compensation Tribunal	1974	76	88	1,569
Smithwick Tribunal	2005	1,550	2,116	11,493
Rossiter Inquiry	2006	26	—	2,755
Dublin Archdiocese and Diocese of Cloyne Commission	2006	2,618	32	8,791
Location of Victims Remains	2007	1,069	403	4,442
Gary Douch Commission of Investigation	2007	296	105	1,748
Referendum Commission (Judicial Pay)	2011	652	—	652
		9,152	6,216	95,462

**6.4 Contingent Liability**

There will be further payments associated with the Criminal Injuries Compensation Tribunal, Smithwick Tribunal, Location of Victims Remains Commission and Gary Douch Commission of Investigation. Final costs cannot be determined at this point as the work of these bodies is ongoing.

Expenditure in relation to the Morris Tribunal which concluded its work in 2008 was €64.012 million to the end of 2012. The only remaining costs relate to third party legal fees. The estimated final cost of the Tribunal is in the region of €70 to €72 million but this is a tentative provision pending the quantification of outstanding legal costs.

The work of the Dublin Archdiocese and Diocese of Cloyne Commission has also concluded. The costs to the end of 2012 were €8.791 million. As far as can be ascertained, the only remaining cost likely to occur relates to costs associated with a number of hearings concerning the publication of certain sections of the Commission's reports, which are either ongoing or in respect of which the fees have yet to be settled. The remaining costs are unlikely to be significant.



### 6.5 Ex-gratia payments

Ex-gratia payments amounting to €703,892 (2011 - €1,154,129) were made in respect of the non-statutory Legal Aid Scheme for CAB-type actions. This scheme is applicable to persons who are respondents and/or defendants in any court proceedings brought by, or in the name of, the Criminal Assets Bureau, including court proceedings under the Proceeds of Crime Act, 1996, the Revenue Acts and the Social Welfare Acts and applications made by the Director of Public Prosecutions under Section 39 of the Criminal Justice Act, 1994.

Ex-gratia payments amounting to €887,448 (2011 - €1,171,348) were made in respect of the non-statutory Garda Station Legal Aid Advice Scheme. This scheme provides that where a person is detained in a Garda station for the purpose of the investigation of an offence and s/he has a legal entitlement to consult with a solicitor and the person's means are insufficient to enable him/her to pay for such consultation, that consultations with solicitors will be paid for by the State.

Ex-gratia payments totalling €31,671 (2011 - €355,979) were made in a number of cases in relation to the Coroners' service. The payments in question relate to the cost of legal representation at an inquest into the deaths of persons in State custody.

### 6.6 Drugs Initiative Fund

An amount of €276,254 (2011 - €317,751) was received from the Drugs Initiative Fund and is accounted for through a suspense account. The funding is provided under the National Drugs Strategy 2009 – 2016 and relates to a number of Local Drug Task Force owned projects which are Probation Service supported initiatives.

### 6.7 Legal Costs

	<b>2012</b>	<b>2011</b>
Legal costs paid during the year are as follows:	<b>€000</b>	<b>€000</b>
Legal fees	274	175
Compensation	7,742	10,021
	<u>8,016</u>	<u>10,196</u>

Of the total of €8.016 million in legal costs, in 2012, €6.489 million (81%) relates to the Irish Naturalisation and Immigration Service.

### 6.8 State Pathology Debtors

An amount of €246,026 owing to the Department in respect of post mortem fees from local authorities has been written off as unrecoverable. €156,194 of the amount being written off relates to the period prior to 2000 and the balance €89,832 to the period 2000 to 2006. In effect, this is more in the nature of a technical write-off as opposed to a foregoing of revenue from the local authorities. In many cases, it was established that these amounts have been previously recovered but not recorded as State Pathology related income. In other cases, no records exist due to age, to substantiate the accuracy of the amounts outstanding.

**6.9 Criminal Injuries Compensation Tribunal**

The Criminal Injuries Compensation Tribunal (Subhead E.9) had 107 accepted compensation awards totalling €8,592,099 unpaid at the 31 December 2012. The subhead is cash limited and as a measure of budgetary control and in the interests of fairness, the Tribunal introduced an arrangement whereby it pays awards in date order of the acceptance of the award, subject to the overall level of funding available to the Tribunal in any one year. In certain circumstances, following communication with the claimant, the payment of the award is made in a number of instalments.