



Appropriation Account 2013

Vote 24

Justice and Equality

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 2013 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 2013, including the amount that could be used as appropriations-in-aid of expenditure for the year and
- b) provided for capital supply services in 2013 out of unspent 2012 appropriations under the deferred surrender arrangement established by section 91 of the Finance Act, 2004.

A surplus of €24.7 million is liable for surrender to the Exchequer.

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

Transfer of Functions

Responsibility for the Equality Tribunal transferred from the Department of Justice and Equality to the Department of Jobs, Enterprise and Innovation with effect from 1 January 2013 under the Equality Tribunal (Transfer of Departmental Administration and Ministerial Functions) Order 2012 (S.I. No. 531 of 2012).

Changes to the Vote Structure

The Justice and Equality vote has been structured on a programme basis for the first time in 2013.

Each of the existing subheads has been grouped under one of six programmes and the administrative costs of the Department have been apportioned across the programmes. The programmes are as follows;

- A Maintain a Secure Ireland
- B Work for Safe Communities
- C Facilitate the Provision and Administration of Justice
- D Promote Equality and Integration
- E Represent Ireland's Justice Interests in International Fora
- F Contribute to Economic Recovery

A new subhead 'C.5 Legal Aid – custody issues' was introduced under Programme C. This provides payment for legal representation in the High Court and the Supreme Court for certain types of cases not covered by Civil Legal Aid or the Criminal Legal Aid Scheme. The cases covered include Habeas Corpus (Article 40.4.2) applications, High/Supreme Court bail motions, certain types of judicial review concerning criminal matters or matters where the liberty of the applicant is at issue, extradition and European arrest warrant applications. The scheme is an administrative, non-statutory arrangement whereby payments are made from the Vote of the Department of Justice and Equality.

The budget responsibility for the Scheme (formerly part of the Chief State Solicitor's Office Vote) was transferred to the Department of Justice and Equality with effect from 1 January 2013. The Scheme, which was formerly known as the 'Attorney General Scheme' was renamed by the Department on 1 January 2013 as the 'Legal Aid – Custody Issues Scheme'.

A new subhead 'C.15 Magdalen Fund' was introduced under Programme C to facilitate ex-gratia payments to women who worked in the Magdalen laundries, St. Mary's Training Centre, Stanhope Street, Dublin and House of Mercy Training School, Summerhill, Wexford. Certain administrative and other expenses related to the operation of the ex-gratia scheme are also included in this subhead. A budgetary provision of €23 million has been made for the subhead in 2014.

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 ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

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

31 March 2014

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 2013 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, and 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 by his Department and for the regularity and propriety of all transactions in the appropriation account.

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 the Department of Public Expenditure and Reform's *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 2013.

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.

Seamus McCarthy
Comptroller and Auditor General

8 August 2014

Vote 24 Justice and Equality Appropriation Account 2013

		2013		2012
		Estimate provision	Outturn	Outturn
€000		€000	€000	€000
Programme expenditure				
A	Maintain a Secure Ireland	151,157	142,404	149,912
B	Work for Safe Communities	52,632	49,649	51,229
C	Facilitate the Provision and Administration of Justice			
	<i>Original</i>	118,079		
	<i>Deferred surrender</i>	287		
	<i>Supplementary</i>	12,501		
		130,867	123,035	111,668
D	Promote Equality and Integration	22,548	20,307	26,382
E	Represent Ireland's Justice Interests in International Fora	5,033	4,267	4,258
F	Contribute to Economic Recovery	21,986	19,571	13,664
Gross expenditure				
	<i>Original</i>	371,435		
	<i>Deferred surrender</i>	287		
	<i>Supplementary</i>	12,501		
		384,223	359,233	357,113
<i>Deduct</i>				
G	Appropriations-in-aid			
	<i>Original</i>	51,363		
	<i>Supplementary</i>	12,500		
		63,863	63,575	51,974
Net expenditure				
	<i>Original</i>	320,072		
	<i>Deferred surrender</i>	287		
	<i>Supplementary</i>	1		
		320,360	295,658	305,139

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.

	2013	2012
	€	€
Surplus	24,701,742	26,541,382
Deferred surrender	—	287,000
Surplus to be surrendered	24,701,742	26,254,382

Analysis of administration expenditure

		Estimate provision		2013	2012
		€000	€000	Outturn	Outturn
				€000	€000
i	Salaries, wages and allowances				
	<i>Original</i>	20,484			
	<i>Supplementary</i>	143	20,627	20,468	21,135
ii	Travel and subsistence				
	<i>Original</i>	490			
	<i>Supplementary</i>	(18)	472	420	321
iii	Training and development and incidental expenses				
	<i>Original</i>	3,967			
	<i>Supplementary</i>	(33)	3,934	2,949	3,218
iv	Postal and telecommunications services		934	1,045	944
v	Office equipment and external IT services				
	<i>Original</i>	5,436			
	<i>Supplementary</i>	(92)	5,344	7,724	5,212
vi	Office premises expenses				
	<i>Original</i>	1,733			
	<i>Supplementary</i>	(18)	1,715	1,438	1,888
vii	Consultancy services and value for money and policy reviews				
	<i>Original</i>	73			
	<i>Supplementary</i>	(6)	67	22	506
viii	Research				
	<i>Original</i>	132			
	<i>Supplementary</i>	(15)	117	10	22
ix	Financial shared services		10,917	9,868	10,264
x	EU Presidency		2,020	1,270	983
			46,147	45,214	44,493

Notes to the Appropriation Account

1 Operating Cost Statement 2013

	2013	2012
	€000	€000
Programme Cost	314,019	312,620
Pay ¹	28,630	29,367
Non-Pay	16,584	15,126
Gross expenditure	359,233	357,113
<i>Deduct</i>		
Appropriations-in-aid	63,575	51,974
Net expenditure	295,658	305,139
Changes in capital assets		
Purchases cash	(3,045)	
Depreciation	7,013	
Gain on disposals	(7)	
Disposals cash	9	
	3,970	5,980
Changes in assets under development		
Cash payments	(1,011)	
	(1,011)	2,668
Changes in net current assets		
Increase in closing accruals	46	
Increase in stock	(920)	
	(874)	(3,170)
Direct expenditure	297,743	310,617
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	25,354	27,283
Notional rents	4,643	4,591
Net Programme Cost	327,740	342,491

¹ The pay figure for 2013 includes salaries for the Financial Shared Services Centre amounting to €7,335,659 (2012: €7,447,618) and salaries for the EU Presidency amounting to €26,617 (2012: €785,383).

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.

		2013	2012
		€000	€000
Vote 9 Office of the Revenue Commissioners	e	15	2,541
Vote 12 Superannuation and Retired Allowances	e	19,721	19,532
Vote 13 Office of Public Works	e	13,055	12,432
Vote 20 Garda Síochána	e	194	190
Central Fund – Ministerial pensions	e	299	726
		<u>33,284</u>	<u>35,421</u>
Vote 24 Allied services – apportioned cost of Financial Shared Services Centre	e	(7,930)	(8,138)
		<u>25,354</u>	<u>27,283</u>

“e” indicates that the number is an estimate value or an apportioned cost.

2 Balance Sheet as at 31 December 2013

	Note	2013 €000	2012 €000
Capital assets	2.2	17,652	22,349
Capital assets under development	2.3	2,181	1,170
		19,833	23,519
Current assets			
Bank and cash	2.4	5,163	4,380
Stocks	2.5	1,507	587
Prepayments		6,006	3,217
Accrued income		3,502	7,504
Other debit balances	2.6	2,748	2,073
Total current assets		18,926	17,761
Less current liabilities			
Accrued expenses		6,882	8,039
Deferred income		161	171
Other credit balances	2.7	6,348	5,125
Net liability to the Exchequer	2.8	1,563	1,328
Total current liabilities		14,954	14,663
Net current assets		3,972	3,098
Net assets		23,805	26,617
Represented by:			
State funding account	2.1	23,805	26,617

2.1 State Funding Account	Note	2013 €000	2012 €000
Balance at 1 January		26,617	40,838
Disbursements from the Vote			
Estimate provision	Account	320,072	
Deferred surrender	Account	287	
Supplementary	Account	1	
Surplus to be surrendered	Account	(24,702)	
Net vote		295,658	305,139
Expenditure (cash) borne elsewhere	1.1	25,354	27,283
Non cash expenditure – notional rent	1	4,643	4,591
Net programme cost	1	(327,740)	(342,491)
Transfer to other departments		(727)	(8,743)
Balance at 31 December		23,805	26,617

2.2 Capital Assets

	Land and buildings	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000	€000
Gross assets					
Cost or valuation at 1 January 2013	7,765	1,153	96,193	5,174	110,285
Additions	—	86	2,629	330	3,045
Transfers In ¹	—	—	7	—	7
Transfers Out ²	(791)	—	(57)	(22)	(870)
Disposals	—	(76)	(508)	(24)	(608)
Cost or valuation at 31 December 2013	6,974	1,163	98,264	5,458	111,859
Accumulated depreciation					
Opening balance at 1 January 2013	694	813	82,240	4,189	87,936
Depreciation for the year	139	117	6,471	286	7,013
Transfers In ¹	—	—	7	—	7
Transfers Out ²	(68)	—	(53)	(22)	(143)
Depreciation on disposals	—	(76)	(506)	(24)	(606)
Cumulative depreciation at 31 December 2013	765	854	88,159	4,429	94,207
Net assets at 31 December 2013	6,209	309	10,105	1,029	17,652
Net assets at 31 December 2012	7,071	340	13,953	985	22,349

¹ Assets with an original cost of €7,284 were transferred from the Office of the Revenue Commissioners. These were used by Revenue as part of its payroll process and were subsequently transferred to the Financial Shared Services Centre following the movement of the payroll function in 2013.

² An asset consisting of land adjacent to the Thornton site with an original cost of €791,150 was transferred to the Prisons Vote. In addition, assets with a value of €79,037 were transferred to the Department of Jobs, Enterprise and Innovation following the transfer of the Equality Tribunal.

2.3 Capital Assets under Development

at 31 December	In-house computer applications €000	Buildings €000	Totals €000
Amounts brought forward at 1 January 2013	102	1,068	1,170
Cash payments for the year	1,011	—	1,011
Balance at 31 December 2013	<u>1,113</u>	<u>1,068</u>	<u>2,181</u>

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 and these proceedings are ongoing.

2.4 Bank and Cash

at 31 December	2013 €000	2012 €000
PMG balances and cash	5,163	4,455
Orders outstanding	—	(75)
	<u>5,163</u>	<u>4,380</u>

2.5 Stocks

at 31 December	2013 €000	2012 €000
Stationery	143	168
Forensic consumables	174	220
IT consumables	90	130
Immigration registration cards	1,045	—
Miscellaneous	17	30
Publications	20	22
Equipment/clothing	18	17
	<u>1,507</u>	<u>587</u>

2.6 Other Debit Balances

at 31 December	2013 €000	2012 €000
Advance to the Office of Public Works	445	1,412
Imprests	51	86
Recoupable salaries	100	65
Recoupment of travel pass scheme	26	293
Criminal Assets Bureau receivership	135	132
Payroll suspense account (Paypath)	1,899	2
Other	92	83
	<u>2,748</u>	<u>2,073</u>

2.7 Other Credit Balances	2013	2012
at 31 December	€000	€000
Amounts due to the State		
Income Tax	1,961	2,008
Pay Related Social Insurance	872	833
Value Added Tax	173	134
Professional Service Withholding Tax	1,571	1,192
Construction Tax	3	—
	<u>4,580</u>	<u>4,167</u>
Payroll deductions held in suspense	701	701
Emergency Resettlement and Reach projects	414	—
Other	653	257
	<u>6,348</u>	<u>5,125</u>

2.8 Net Liability to the Exchequer	2013	2012
at 31 December	€000	€000
Surplus to be surrendered	24,702	26,254
Deferred surrender	—	287
Exchequer grant undrawn	(23,139)	(25,213)
Net liability to the Exchequer	<u>1,563</u>	<u>1,328</u>

Represented by:**Debtors**

Bank and cash	5,163	4,380
Debit balances: suspense	2,748	2,073
	<u>7,911</u>	<u>6,453</u>

Creditors

Due to State	(4,580)	(4,167)
Credit balances: suspense	(1,768)	(958)
	<u>(6,348)</u>	<u>(5,125)</u>
	<u>1,563</u>	<u>1,328</u>

2.9 Commitments	2013	2012
at 31 December	€000	€000
Total of legally enforceable commitments	3,466	1,841

2.10 Matured Liabilities

There were no matured liabilities un-discharged at year end 2013 or in the previous year.

3 Programme Expenditure by Subhead

		2013		2012
		Estimate	Outturn	Outturn
		provision		
	€000	€000	€000	
A	Maintain a Secure Ireland			
A.1	Administration – pay	6,221	6,508	6,837
A.2	Administration – non pay	4,558	4,843	4,116
A.3	Irish Naturalisation and Immigration Service (INIS)	49,456	42,903	43,472
A.4	Asylum seekers accommodation	57,186	55,228	62,330
A.5	Garda Complaints Board	195	179	185
A.6	Criminal Assets Bureau	6,940	6,455	6,409
A.7	Prisons Inspectorate	388	369	293
A.8	Garda Ombudsman Commission	8,021	7,972	8,327
A.9	Office of the Garda Inspectorate	970	863	779
A.10	Irish Youth Justice Service	17,222	17,084	17,164
		<u>151,157</u>	<u>142,404</u>	<u>149,912</u>

Significant variations

Overall, the expenditure in relation to the Programme was €8.75 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Irish Naturalisation and Immigration Service (INIS)	6,553	The saving mainly arose due to payroll costs being less than expected and due to the fact that certain ICT projects did not progress as quickly as originally planned or are being delivered in alternative ways, which has resulted in a rephasing of expenditure to later years. The projects in question mainly relate to the EU Residency Permit and Registration system and work in relation to the British Irish Visa scheme.
Criminal Assets Bureau	485	The saving arose due to anticipated legal costs not materialising in 2013. In addition, the Bureau continues to monitor expenditure in all areas to obtain value for money and reduce costs to the Exchequer.
Office of the Garda Inspectorate	107	The saving arose due to reduced payroll costs arising from a recruitment time-lag to replace a member of the Inspectorate team and savings made from reduced office related expenditure, including rental and certain consultancy costs.

		2013		2012
		Estimate	Outturn	Outturn
		provision		
		€000	€000	€000
B	Work for Safe Communities			
B.1	Administration – pay	3,434	3,363	3,436
B.2	Administration – non pay	2,558	2,636	2,319
B.3	Office of the Data Protection Commissioner	1,727	1,963	1,554
B.4	Funding for services to victims of crime	1,212	1,211	1,165
B.5	Crime prevention measures	197	197	197
B.6	Private Security Authority	2,254	2,074	2,130
B.7	Irish Film Classification Office	705	691	766
B.8	Mental Health (Criminal Law) Review Board	397	383	376
B.9	Cosc - domestic, sexual and gender-based violence	2,029	1,333	1,697
B.10	Probation Service - salaries, wages and allowances	21,418	20,860	21,117
B.11	Probation Service - operating expenses	4,025	3,122	4,069
B.12	Probation Service - services to offenders	10,572	9,703	10,350
B.13	Community service order scheme	2,104	2,113	2,053
		52,632	49,649	51,229

Significant variations

Overall, the expenditure in relation to the Programme was €2.98 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Office of the Data Protection Commissioner	(236)	The excess arose due to the combination of an overrun on payroll and legal costs due to the expanding role of the office.
Private Security Authority	180	The saving arose due to a number of projects commencing later in the year than had originally been planned. The non introduction of licensing to additional security sectors meant that associated compliance, enforcement and other related costs were not incurred.
Cosc - domestic, sexual and gender-based violence	696	The saving arose due to non-replacement of staff and less funding being paid in respect of certain programmes. This was largely due to the fact that beneficiary organisations had sufficient funds on hands due to programmes starting later in the year than had been originally planned.
Probation Service - operating expenses	903	The saving arose mainly due to the utilisation of more efficient procurement arrangements. These measures included the ongoing review of purchasing requirements to ensure better value for money and using central contracts, where possible.
Probation Service - services to offenders	869	The saving arose due to economies achieved in community based organisations, as a result of streamlining cost structures and renegotiating with service providers.

			2013	2012
			Estimate provision	Outturn
			€000	€000
C	Facilitate the Provision and Administration of Justice			
C.1	Administration – pay			
		<i>Original</i>	4,874	
		<i>Supplementary</i>	143	
			5,017	4,832
C.2	Administration – non pay			4,988
		<i>Original</i>	2,444	
		<i>Supplementary</i>	(182)	
			2,262	2,668
C.3	Commissions and special inquiries			
		<i>Original</i>	9,172	
		<i>Supplementary</i>	(2,500)	
			6,672	5,585
C.4	Legal Aid - criminal (no. 12 of 1962)			6,216
		<i>Original</i>	47,552	
		<i>Supplementary</i>	3,000	
			50,552	50,862
C.5	Legal Aid – custody issues			
		<i>Original</i>	4,000	
		<i>Supplementary</i>	(300)	
			3,700	3,365
C.6	Legal Aid Board (grant-in-aid)			
		<i>Original</i>	32,659	
		<i>Supplementary</i>	1,100	
			33,759	33,759
C.7	Free legal advice centres		98	98
C.8	Coroners Service			
		<i>Original</i>	385	
		<i>Supplementary</i>	(100)	
			285	134
C.9	Parole Board		338	321
C.10	Forensic Science Laboratory			323
		<i>Original</i>	8,766	
		<i>Supplementary</i>	(500)	
			8,266	8,452
C.11	State Pathology			8,681
		<i>Original</i>	3,420	
		<i>Supplementary</i>	(334)	
		<i>Deferred surrender</i>	287	
			3,373	950
C.12	Compensation for personal injuries criminally inflicted			946
		<i>Original</i>	4,234	
		<i>Supplementary</i>	7,300	
			11,534	11,520
C.13	Central authorities (child abduction, child protection and maintenance debtors)			
		<i>Original</i>	135	
		<i>Supplementary</i>	(25)	
			110	88
C.14	Legal services regulatory authority		1	—
C.15	Magdalen Fund			
		<i>Original</i>	1	
		<i>Supplementary</i>	4,899	
			4,900	401
			130,867	123,035
			130,867	111,668

Significant variations

The original budget for this programme was increased by €12.5 million by way of technical supplementary estimate. Overall, the expenditure in relation to Programme C was €7.83 million lower than provided. The reasons for the technical supplementary estimate and lower than provided expenditure were mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Commissions and special Inquiries	1,087	The original budget was reduced by €2.5 million in the technical supplementary estimate and the reason for both this saving and a further saving of €1.08 million is mainly due to the fact that outstanding third party legal costs, particularly in relation to the Smithwick Tribunal and also for the Morris Tribunal have yet to be finalised.
Legal Aid – Criminal (no. 12 of 1962)	(310)	The original budget was increased by €3 million in the technical supplementary estimate and the reason for both this and the subsequent overspend of €310,000 is due to the fact that this is a demand led subhead and expenditure is difficult to estimate. It is mainly dependent on the number of cases before the Courts in respect of which legal aid certificates are issued.
Legal Aid – custody issues	335	The original budget was reduced by €300,000 in the technical supplementary estimate and this saving together with an additional saving of €335,000 is due to the number of cases requiring legal representation being less than anticipated. The scheme is an administrative, non statutory arrangement covering certain types of cases not covered by the Civil Legal Aid or the Criminal Legal Aid Scheme.
Legal Aid Board (grant-in-aid)	—	The original budget of €32.6 million was increased by €1.1 million in the technical supplementary estimate. The additional requirement was due to the administrative costs related to additional responsibilities of the Legal Aid Board including the Legal Aid custody issues and other ad-hoc Legal Aid schemes. In addition, through its Refugee Legal Service, it is providing appropriate legal representation to applicants making their cases for subsidiary protection.
Coroners Service	151	The original budget was reduced by €100,000 in the technical supplementary estimate and this saving together with an additional saving of €151,000 was due to expenditure on payroll and legal costs being less than anticipated.
Forensic Science Laboratory	(186)	The original budget was reduced by €500,000 in the technical supplementary estimate but there was an eventual overrun of €186,000 on the non-pay budget due to more expenditure than anticipated arising before the end of the year.
State Pathology	2,423	The saving mainly arose due to the fact that the relocation of the Office of the State Pathologist to new accommodation did not proceed in 2013. The saving includes €287,000 in unspent capital carried forward from 2012 to 2013 under the deferred capital provisions of Section 91 of the Finance Act, 2004.

Description	Less/ (more) than provided €000	Explanation
Compensation for personal injuries criminally inflicted	14	The original budget of €4.2 million was increased by €7.3 million in the technical supplementary estimate. This was due to a number of significant awards of compensation that were made in recent years and which had placed great financial strain on the scheme.
Magdalen Fund	4,499	It was considered prudent to provide an increased allocation of €4.9 million by way of technical supplementary estimate, mainly to provide for expected payments to eligible women under the ex-gratia scheme. However, these payments could not be made before the end of the financial year due to a delay in finalising the necessary legal documentation.

		2013		2012
		Estimate	Outturn	Outturn
		provision		
		€000	€000	€000
D	Promote Equality and Integration			
D.1	Administration – pay	2,262	2,265	2,371
D.2	Administration – non pay	1,062	1,158	995
D.3	Irish Human Rights Equality Commission (grant-in-aid)	4,335	3,911	4,366
D.4	Social disadvantage measures (dormant accounts funded)	250	—	83
D.5	Grants to women's organisations	300	300	350
D.6	Traveller initiatives	405	118	246
D.7	Positive action for gender equality	1,000	959	1,647
D.8	Office for the Promotion of Migrant Integration	2,334	2,150	2,402
D.9	European Refugees Fund	1,500	1,500	1,314
D.10	Disability awareness initiatives	307	109	194
D.11	National Disability Authority	4,133	3,449	3,790
D.12	Charities regulation	300	53	25
D.13	Charitable Donations and Bequests Office	360	335	339
D.14	Payments to the promoters of certain charitable lotteries (National Lottery funded)	4,000	4,000	6,000
	<i>Equality Tribunal</i>	—	—	2,260
		<u>22,548</u>	<u>20,307</u>	<u>26,382</u>

Significant variations

Overall, the expenditure in relation to the Programme was €2.24 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Irish Human Rights and Equality Commission (grant-in-aid)	424	The saving mainly arose due to a temporary reduction in staffing numbers in 2013. The Irish Human Rights and Equality Commission has received sanction to recruit additional staff during 2014.
Social disadvantage measures (dormant accounts funded)	250	The saving arose as there were no draw downs from this fund pending clarification in relation to a new round of funding projects to be determined for 2014 and later years.
Traveller initiatives	287	The saving arose because less funding was required for the Midlands Traveller Conflict and Mediation Initiative as it came to the end of its existing funding stream in 2013. The drawdown of funds in respect of other projects was less than anticipated due to delays in getting the projects up and running.
Office for the Promotion of Migrant Integration	184	The saving arose mainly due to the later than anticipated arrival of persons under the Refugee Resettlement Programme.
Disability awareness initiatives	198	The saving arose due to the uptake by organisations to undertake disability awareness initiatives being less than expected.

Description	Less/ (more) than provided €000	Explanation
National Disability Authority	684	The saving arose due to reductions in staff resources and a number of projects commencing later in 2013 than originally planned.
Charities regulation	247	The saving arose due to the non-establishment of the Charities Regulatory Authority in 2013. A Chief Executive Designate to the Authority has been appointed in the first quarter of 2014.

		2013		2012
		Estimate provision €000	Outturn €000	Outturn €000
E	Represent Ireland's Justice Interests in International Fora			
E.1	Administration – pay	3,726	2,665	2,660
E.2	Administration – non pay	1,307	1,602	1,598
		<u>5,033</u>	<u>4,267</u>	<u>4,258</u>

Significant variations

Overall, the expenditure in relation to the Programme was €766,000 lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Administration-pay	1,061	The saving is mainly due to staffing costs, particularly in relation to the EU Presidency, being less than expected.

		2013		2012
		Estimate	Outturn	Outturn
		provision		
		€000	€000	€000
F	Contribute to Economic Recovery			
F.1	Administration – pay	8,858	8,997	9,075
F.2	Administration – non pay	4,882	3,677	3,795
F.3	National Property Services Regulatory Authority (NPSRA)	848	832	710
F.4	Insolvency Service Ireland	7,398	6,065	84
		<u>21,986</u>	<u>19,571</u>	<u>13,664</u>

Significant variations

Overall, the expenditure in relation to the Programme was €2.42 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Administration – non pay	1,205	The saving arose mainly due to lower than expected costs in areas such as ICT in relation to the Department's Financial Shared Services Centre in Killarney.
Insolvency Service Ireland	1,333	The saving arose mainly on payroll costs, due to the fact that Insolvency Service Ireland did not have its full complement of staff in place until later in the financial year than had been planned.

4 Receipts

4.1 Appropriations-in-aid		2013		2012
		Estimated €000	Realised €000	Realised €000
1.	Film censorship fees	2,103	1,922	2,188
2.	Recoupment of salaries	—	—	—
3.	Data protection fees	550	640	626
4.	EU receipts	3,350	4,305	2,227
5.	Miscellaneous receipts	583	327	2,489
6.	Immigration registration fees			
	<i>Original</i>	15,000		
	<i>Supplementary</i>	1,800		
		16,800	16,857	11,908
7.	Visa fees			
	<i>Original</i>	5,300		
	<i>Supplementary</i>	(100)		
		5,200	4,533	5,309
8.	Dormant accounts receipts	250	—	50
9.	Private Security Authority fees	2,364	2,369	2,790
10.	Nationality and citizenship certificates fees			
	<i>Original</i>	13,997		
	<i>Supplementary</i>	9,500		
		23,497	23,106	17,099
11.	Legal Services Regulatory Authority – levy on professional bodies	1	—	—
12.	Property Services Regulatory Authority fees			
	<i>Original</i>	1,500		
	<i>Supplementary</i>	700		
		2,200	2,350	—
13.	Insolvency Service Ireland fees			
	<i>Original</i>	1		
	<i>Supplementary</i>	100		
		101	—	—
14.	Receipts from pension-related deductions on public service remuneration			
	<i>Original</i>	6,364		
	<i>Supplementary</i>	500		
		6,864	7,166	7,288
	Total	63,863	63,575	51,974

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	181	The shortfall is due to a gradual decline in the numbers of DVD applications being submitted for classification, which is reflective of a global trend.
EU receipts	(955)	The surplus arose due to the difficulty in predicting exactly the quantum and timing of receipts under the various programmes.
Miscellaneous	256	The shortfall is due to the difficulty of predicting the precise amount of receipts under this category which in 2013 was made up of circa 400 individual transactions.

Description	Less/ (more) than provided €000	Explanation
Immigration registration fees	(57)	While there is a surplus of €57,000, the original budget of €15 million was increased by €1.8 million in the technical supplementary estimate to reflect the higher than expected level of receipts in 2013. This was due to a number of factors including a high demand for student courses from Brazilian and Chinese nationals which has given rise to significant increases in the number of registered persons from these countries. In addition, the quicker processing of citizenship applications has seen increased numbers of dependants of the newly naturalised Irish citizens seeking to change to a more favourable dependant status which in turn requires a renewal of their registration – the demand for which was extremely difficult to predict.
Visa fees	667	The shortfall is mainly related to the decrease in re-entry visa applications which are down 13.5% in part due to the continuing volume of grants of citizenship. In addition, the visa waiver programme and timing of receipt of monies from the Department of Foreign Affairs and Trade impact on the outturn.
Dormant accounts receipts	250	The receipts in this case match expenditure from subhead D.4. As there were no draw downs from this fund, pending clarification in relation to a new round of funding projects to be determined for 2014 and later years, there were no matching receipts realised in 2013.
Nationality and citizenship certificates fees	391	While there is a shortfall of €391,000, the original allocation of €13.9 million was increased by €9.5 million in the technical supplementary estimate to reflect the higher than expected level of receipts arising from the clearing of a backlog from previous years, improved processing times and the number of new applications holding very strong in 2013 (18,795 compared with 19,879 in 2012 and 18,305 in 2011).
Property Services Regulatory Authority fees	(150)	While the original budget was increased by €700,000 by way of technical supplementary estimate, the surplus is due a greater number of property services providers seeking and obtaining licences than was originally anticipated.
Insolvency Service Ireland fees	101	It was difficult to estimate the level of receipts in the first year of operation of the new Service.
Receipts from pension related deductions on public service remuneration	(302)	The surplus receipts arose due to greater than estimated intake of pension related deductions.

4.2 Extra receipts payable to the Exchequer

A sum of €265,092 was lodged to the Exchequer by the Chief States Solicitors Office in 2013 in respect of the sale of a Probation Service property in Galway.

5 Employee Numbers and Pay

	2013	2012
Number of staff at year end (full time equivalents)	2,283	2,295
	2013	2012
	€000	€000
Pay	118,307	120,170
Higher, special or additional duties allowance	250	179
Other allowances	2,589	2,795
Overtime and extra attendance	1,637	1,564
Employer's PRSI	6,531	6,533
Total Pay	129,314	131,241

The total pay figure included elements of pay from the following subheads: A1, A3, A5, A6, A7, A8, A9, A10, B1, B3, B6, B7, B8, B9, B10, B13, C1, C3, C6, C8, C9, C10, C11, C12, C15, D1, D3, D8, D11, D13, E1, F1, F3 and F4.

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2013 €	Maximum individual payment 2012 €
Higher, special or additional duties	51	6	55,362	30,521
Overtime and extra attendance	251	24	28,557	28,616
Shift and roster allowances	1	—	1,910	—
Miscellaneous	325	47	27,904	27,200

Certain individuals received extra remuneration in more than one category.

5.2 Other Remuneration Arrangements

A total amount of €49,435 was paid to 16 retired civil servants who were in receipt of civil service pensions in 2013. In addition, an amount of €37,439 was paid to seven former public servants and €363,772 to six former judiciary members who were engaged in various roles in 2013.

A total amount of €34,872 was paid through payroll to 87 individuals in respect of duties performed in relation to various boards and committees etc.

6 Miscellaneous

6.1 National Lottery Funding

Sub-head	Description	2013		2012
		Estimate	Outturn	Outturn
		€000	€000	€000
D.14	Payments to promoters of certain charitable lotteries (part funded by the National Lottery)	4,000	4,000	6,000

Details are available on the Department of Justice and Equality website www.justice.ie/en/JELR/Pages/Charities

6.2 EU Funding

The outturns in Subheads A.3, A.10, D.8, and D.9 include 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.

Funding for another EU Programme, the Emergency Resettlement Programme was received in 2013 and is being operated through a suspense account. The objective of the funding is to encourage member states to accept refugees in need of international protection from areas where conflict is rife.

The Probation service also received funding in 2013 for a number of EU funded projects that are administered through a suspense account.

Subhead	Description	2013		2012
		Estimate	Outturn	Outturn
		€000	€000	€000
A.3	European Return Fund	683	683	596
A.10	ESF- Garda Youth Diversion additional skills and employees	2,150	1,770	3,541
D.8/ D.9	European Refugees Fund and Integration Fund	1,441	1,853	1,631
		4,274	4,306	5,768

6.3 Commissions and Inquiries

	Year of appointment	2012	2013	Cumulative expenditure to 31 December 2013
		€000	€000	€000
Morris Tribunal	2002	3,472	2,286	66,298
Criminal Injuries Compensation Tribunal	1974	88	59	1,628
Smithwick Tribunal	2005	2,116	1,040	12,533
Dublin Archdiocese and Diocese of Cloyne Commission	2006	32	—	8,791
Location of Victims Remains	2007	403	495	4,937
Gary Douch Commission of Investigation	2007	105	512	2,260
Referendum Commission (Court of Appeal)	2013	—	1,193	1,193
		6,216	5,585	97,640

6.4 Contingent Liability

There will be further payments associated with the Morris Tribunal, Criminal Injuries Compensation Tribunal, Smithwick Tribunal, Dublin Archdiocese and Diocese of Cloyne Commission, Independent Commission for the Location of Victims Remains and the Gary Douch Commission of Investigation.

Expenditure in relation to the Morris Tribunal, which concluded its work in 2008, was €66.298 million to the end of 2013. The only remaining costs relate to third party legal fees. The estimated final cost of the Tribunal is in the region of €70 million to €72 million but this is a tentative provision pending the quantification of outstanding legal costs.

The costs in relation to the Criminal Injuries Compensation Tribunal will continue as the work of the Tribunal is ongoing.

Although the Smithwick Tribunal of Inquiry was finalised at the end of 2013, additional costs will arise with regard to the legal costs of persons granted representation at the Tribunal. It is not possible to assess the quantum of these costs at this point in time. Some of the Tribunal's findings have been challenged in the High Court and some additional costs will arise in this regard.

The work of the Dublin Archdiocese and Diocese of Cloyne Commission has also concluded. The costs to the end of 2013 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 in respect of which the fees have yet to be settled. The remaining costs are unlikely to be significant.

The work of the Independent Commission for the Location of Victims Remains is ongoing and its activity and associated costs are largely dependent on the information made available to it with regard to the victims whose remains it is seeking to locate.

The work of the Commission of Investigation into the Death of Gary Douch has concluded. There are some remaining related administrative expenses due for payment in 2014 which are likely to be in the region of €500,000.

6.5 Ex-gratia payments

Ex-gratia payments amounting to €382,072 (2012 - €703,892) 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 €811,866 (2012 - €887,448) 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 €15,697 (2012 - €31,671) 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 €257,473 (2012- €276,254) 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

	2013	2012
	€000	€000
Legal costs paid during the year are as follows:		
Legal fees	332	274
Compensation	6,907	7,742
	<u>7,239</u>	<u>8,016</u>

Of the total of €7,239,000 in legal costs, in 2013, €5,799,000 (80%) relates to the Irish Naturalisation and Immigration Service.