



## **Appropriation Account 2014**

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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 2014 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 granted by Dáil Éireann under the Appropriation Act 2014, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €24.39 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.

### Vote structure

The Justice and Equality vote is structured on a programme basis.

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

The Irish Human Rights and Equality Commission (Subhead D.3) has been established as a separate Vote with effect from 1 January 2015.

## 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.

### ***Bank and cash***

The requirement for inclusion of commercial account balances in certain circumstances in the 2014 and subsequent year appropriation accounts has led to the corresponding figures in the 2013 account being revised for comparative purposes.

## 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 Acting 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.

I rely on a letter of assurance from the Accounting Officer of the Vote for Shared Services that the appropriate controls are exercised in the provision of shared services to this Department.

A Service Management Agreement was signed with the National Shared Service Office (PeoplePoint) in April 2015.

I have provided a letter of assurance to Accounting Officers in receipt of financial shared services from the Department's Financial Shared Services (FSS) centre in Killarney regarding the controls in place.

### ***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.

In this context, the Department operates a central supply agreement database and runs regular reports to match the entries in the database to expenditure in the financial management system. Before payments are processed, a supply agreement reference must be present. This is to ensure that appropriate procurement arrangements are in place and that prior approval has been sought and received from the Procurement Officer where tendering is not possible. This can be due to the proprietary nature of the goods or services, situations where urgency is a factor or where it has been necessary to extend an agreement. The database is operated by the Procurement Division.

The database holds records in respect of long term support and maintenance arrangements for software such as Microsoft, Oracle and CorePay and consumables for proprietary laboratory equipment where tendering is not possible. These arrangements have not, by agreement, been included under Circular 40/02 for the last number of years.

A total of 14 supply arrangements are being reported under Circular 40/02 in 2014. These are broken down as follows

- eight existing supply arrangements totalling €1,206,991 were extended beyond 2013, mostly in connection with the timing of procurement tenders in the Office of Government Procurement
- specialist knowledge, urgency or security considerations were in place for four arrangements totalling €167,031 and covering location of victims remains and support for an independent review of the Department
- direct sourcing - contract awarded by direct negotiation without a tendering process in two instances totalling €1,079,272 for travel and registration documents where internationally specified standards had to be met.

It is the policy of my Department to avail of all centrally available frameworks as soon as they come on stream and to engage with the Office of Government Procurement where we have more specific requirements. Controls will remain in place to ensure compliance with this strategy.

***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.

**Noel Waters**

Accounting Officer

Department of Justice and Equality

31 March 2015

## **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 2014 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 2014.

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

26 August 2015

## Vote 24 Justice and Equality

### Appropriation Account 2014

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A	Maintain a secure Ireland	143,819	146,347	142,404
B	Work for safe communities	51,265	49,380	49,649
C	Facilitate the provision and administration of justice	137,323	128,274	123,035
D	Promote equality and integration	22,487	16,099	20,307
E	Represent Ireland's justice interests in international fora	3,110	2,935	4,267
F	Contribute to economic recovery	22,532	20,241	19,571
<b>Gross expenditure</b>		<b>380,536</b>	<b>363,276</b>	<b>359,233</b>
<i>Deduct</i>				
G	<b>Appropriations-in-aid</b>	<b>55,940</b>	<b>63,068</b>	<b>63,575</b>
<b>Net expenditure</b>		<b>324,596</b>	<b>300,208</b>	<b>295,658</b>

#### Surplus for surrender

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

	2014	2013
	€	€
Surplus to be surrendered	24,388,295	24,701,742



**Analysis of administration expenditure**

		<b>2014</b>		<b>2013</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
i	Salaries, wages and allowances	19,872	19,441	20,468
ii	Travel and subsistence	440	264	420
iii	Training and development and incidental expenses	3,717	3,554	2,949
iv	Postal and telecommunications services	734	786	1,045
v	Office equipment and external IT services	5,236	5,631	7,724
vi	Office premises expenses	1,733	1,006	1,438
vii	Consultancy services and value for money and policy reviews	73	48	22
viii	Research	82	24	10
ix	Financial shared services	11,779	8,206	9,868
x	<i>EU Presidency</i>	—	—	1,270
		<b>43,666</b>	<b>38,960</b>	<b>45,214</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2014

	2014	2013
	€000	€000
Programme cost	324,316	314,019
Pay <sup>a</sup>	25,541	28,630
Non-pay	13,419	16,584
<b>Gross expenditure</b>	<b>363,276</b>	<b>359,233</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>63,068</b>	<b>63,575</b>
<b>Net expenditure</b>	<b>300,208</b>	<b>295,658</b>
<b>Changes in capital assets</b>		
Purchases cash	(3,406)	
Depreciation	5,224	
Loss on disposals	14	
Disposals cash	13	
	1,845	3,970
<b>Changes in assets under development</b>		
Cash payments	(3,142)	
	(3,142)	(1,011)
<b>Changes in net current assets</b>		
Decrease in closing accruals	(2,360)	
Increase in stock	(32)	
	(2,392)	(874)
<b>Direct expenditure</b>	<b>296,519</b>	<b>297,743</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	28,027	25,354
Notional rents	4,725	4,643
<b>Net programme cost</b>	<b>329,271</b>	<b>327,740</b>

<sup>a</sup> The pay figure for 2014 includes salaries for the Financial Shared Services Centre amounting to €6,099,767 (2013: €7,335,659).

**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>2014</b>	<b>2013</b>
		<b>€000</b>	<b>€000</b>
Vote 9 Office of the Revenue Commissioners	e	91	15
Vote 12 Superannuation and Retired Allowances	e	21,791	19,721
Vote 13 Office of Public Works	e	11,977	13,055
Vote 18 Shared Services	e	39	—
Vote 20 Garda Síochána	e	182	194
Central Fund – Ministerial pensions	e	230	299
		<u>34,310</u>	<u>33,284</u>
Vote 24 Allied services – apportioned cost of Financial Shared Services Centre	e	(6,283)	(7,930)
		<u><b>28,027</b></u>	<u><b>25,354</b></u>

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

**2 Balance Sheet as at 31 December 2014**

	Note	2014 €000	2013 €000
<b>Capital assets</b>	2.2	15,807	17,652
<b>Capital assets under development</b>	2.3	5,323	2,181
		<b>21,130</b>	<b>19,833</b>
<b>Current assets</b>			
Bank and cash	2.4	16,507	22,990
Stocks	2.5	1,539	1,507
Prepayments		4,154	6,006
Accrued income		7,065	3,502
Other debit balances	2.6	3,061	849
<b>Total current assets</b>		<b>32,326</b>	<b>34,854</b>
<b>Less current liabilities</b>			
Accrued expenses		6,249	6,882
Deferred income		145	161
Other credit balances	2.7	19,547	22,251
Net liability to the Exchequer	2.8	21	1,588
<b>Total current liabilities</b>		<b>25,962</b>	<b>30,882</b>
<b>Net current assets</b>		<b>6,364</b>	<b>3,972</b>
<b>Net assets</b>		<b>27,494</b>	<b>23,805</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>27,494</b>	<b>23,805</b>

2.1 State Funding Account	Note	2014 €000	2013 €000
Balance at 1 January		23,805	26,617
Disbursements from the Vote			
Estimate provision	Account	324,596	
Surplus to be surrendered	Account	(24,388)	
Net vote		300,208	295,658
Expenditure (cash) borne elsewhere	1.1	28,027	25,354
Non cash expenditure – notional rent	1	4,725	4,643
Net programme cost	1	(329,271)	(327,740)
Transfer to other departments		—	(727)
<b>Balance at 31 December</b>		<b>27,494</b>	<b>23,805</b>

**2.2 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 2014	6,974	1,163	98,264	5,458	111,859
Additions	—	130	2,568	19	2,717
Adjustment <sup>a</sup>	—	—	635	54	689
Disposals <sup>a</sup>	—	(102)	(5,918)	(1,840)	(7,860)
Cost or valuation at 31 December 2014	6,974	1,191	95,549	3,691	107,405
<b>Accumulated depreciation</b>					
Opening balance at 1 January 2014	765	854	88,159	4,429	94,207
Depreciation for the year	139	115	4,050	261	4,565
Adjustment <sup>a</sup>	—	—	629	30	659
Depreciation on disposals	—	(102)	(5,901)	(1,830)	(7,833)
Cumulative depreciation at 31 December 2014	904	867	86,937	2,890	91,598
<b>Net assets at 31 December 2014</b>	<b>6,070</b>	<b>324</b>	<b>8,612</b>	<b>801</b>	<b>15,807</b>
<b>Net assets at 31 December 2013</b>	<b>6,209</b>	<b>309</b>	<b>10,105</b>	<b>1,029</b>	<b>17,652</b>

<sup>a</sup> Arising from a review of fixed assets which is ongoing, a number of assets with a date placed in service prior to 2014 were added to the asset register. The related accumulated depreciation is also included. In addition, assets over 15 years old with a net book value of nil and which were not in place during an asset inventory were removed from the register in 2014. The removal of these assets from the asset register comprises the main part of the disposals figure in 2014.

**2.3 Capital Assets under Development**

at 31 December	In-house computer applications	Buildings	Totals
	€000	€000	€000
Amounts brought forward at 1 January 2014	1,113	1,068	2,181
Cash payments for the year	3,142	—	3,142
Balance at 31 December 2014	4,255	1,068	5,323

**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.

<b>2.4 Bank and Cash</b>	<b>2014</b>	<b>2013</b>
at 31 December	€000	€000
PMG balances and cash	2,694	5,163
Petty cash/impres	15	25
Commercial bank accounts <sup>a,b</sup>	13,798	17,802
	<u>16,507</u>	<u>22,990</u>

<sup>a</sup> The commercial bank account balance is presented separately and where required reclassification of the current year and comparative balances has been reflected.

<sup>b</sup> A further commercial bank account for payroll services for the Justice Group and other client votes of the Financial Shared Services centre (FSS) is operated by the Department of Justice and Equality – FSS. An amount for €291,000 in 2014 (2013: €1,899,000) relates to Paypath payroll payments for the Department of Justice and Equality directly. The balance of this account of €15,770,000 (2013: €25,717,000) is reflected in the balance sheets of the client votes of the FSS i.e. Votes 2, 20, 21, 22, 23 and 33.

<b>2.5 Stocks</b>	<b>2014</b>	<b>2013</b>
at 31 December	€000	€000
Stationery	122	143
Forensic consumables	253	174
IT consumables	58	90
Immigration registration cards	1,046	1,045
Miscellaneous	23	17
Publications	20	20
Equipment/clothing	17	18
	<u>1,539</u>	<u>1,507</u>

<b>2.6 Other Debit Balances</b>	<b>2014</b>	<b>2013</b>
at 31 December	€000	€000
Advance to the Office of Public Works	396	445
Impres	48	51
Recoupable salaries	213	100
Recoupment of travel pass scheme	317	26
Criminal Assets Bureau receivership	41	135
Payroll suspense account (Paypath)	1,889	—
Other	157	92
	<u>3,061</u>	<u>849</u>

<b>2.7 Other Credit Balances</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>

Amounts due to the State

Income Tax	1,934	1,961
Pay Related Social Insurance	866	872
Value Added Tax	197	173
Professional Service Withholding Tax	1,666	1,571
Construction Tax	—	3
Justice bank accounts	13,507	15,903
	<u>18,170</u>	<u>20,483</u>
Payroll deductions held in suspense	702	701
Emergency resettlement and Reach projects	199	414
Other	476	653
	<u>19,547</u>	<u>22,251</u>

<b>2.8 Net Liability to the Exchequer</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>

Surplus to be surrendered	24,388	24,702
Exchequer grant undrawn	(24,382)	(23,139)
Petty cash/imprest	15	25
Net liability to the Exchequer	<u>21</u>	<u>1,588</u>

**Represented by:**

**Debtors**

Bank and cash	16,507	22,990
Debit balances: suspense	3,061	849
	<u>19,568</u>	<u>23,839</u>

**Creditors**

Due to State	(18,170)	(20,483)
Credit balances: suspense	(1,377)	(1,768)
	<u>(19,547)</u>	<u>(22,251)</u>
	<u>21</u>	<u>1,588</u>

<b>2.9 Commitments</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>

Total of legally enforceable commitments	3,470	2,539
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**2.10 Matured Liabilities**

There were no matured liabilities un-discharged at year end 2014 or in the previous year.

### 3 Programme Expenditure by Subhead

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>A</b>	<b>Maintain a Secure Ireland</b>			
A.1	Administration – pay	6,361	6,559	6,508
A.2	Administration – non pay	4,128	3,743	4,843
A.3	Irish Naturalisation and Immigration Service (INIS)	47,544	48,880	42,903
A.4	Asylum seekers accommodation	51,936	53,217	55,228
A.5	Garda Complaints Board	110	175	179
A.6	Criminal Assets Bureau	7,037	6,654	6,455
A.7	Prisons Inspectorate	382	382	369
A.8	Garda Ombudsman Commission	7,924	8,310	7,972
A.9	Office of the Garda Inspectorate	1,002	1,111	863
A.10	Irish Youth Justice Service	17,395	17,316	17,084
		<b>143,819</b>	<b>146,347</b>	<b>142,404</b>

#### Significant variations

Overall the expenditure in relation to the Programme was a net €2.53 million higher than provided. This was mainly due to the following:

Description	Less/(more) than provided €000	Explanation
Irish Naturalisation and Immigration Service	(1,336)	The excess arose mainly due to increased costs arising from demand led operations such as increased asylum and other applications as well as timing of payments for some services and projects. The services relate to legal bills from the Chief State Solicitor's Cost Accounting Office and the timing of project payments relate mainly to the British Irish Visa Scheme.
Asylum seekers accommodation	(1,281)	The excess arose mainly because of essential building/renovation work taking place in State owned centres. Also, an expected decline in the numbers of persons in accommodation did not materialise. At the end of December 2014, there were 4,364 people in accommodation compared with 4,360 at the end of December 2013.
Criminal Assets Bureau	383	The savings arose as a result of anticipated legal costs not materialising in 2014. In addition, staff vacancies remained unfilled pending completion of a recruitment competition.
Garda Ombudsman Commission	(386)	The excess occurred mainly due to legal costs incurred in relation to various matters which arose in the early part of 2014.
Office of the Garda Inspectorate	(109)	The excess arose primarily due to an overrun on payroll costs of €217,000 related to an increase in staff numbers because of the increased workload undertaken by the Inspectorate. The excess was offset in part by savings in the non-pay budget of €108,000. It has been possible to increase the budget available in 2015.



		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>B</b>	<b>Work for Safe Communities</b>			
B.1	Administration – pay	3,291	2,800	3,363
B.2	Administration – non pay	2,135	2,277	2,636
B.3	Office of the Data Protection Commissioner	1,890	2,275	1,963
B.4	Funding for services to victims of crime	1,212	1,212	1,211
B.5	Crime prevention measures	197	197	197
B.6	Private Security Authority	2,234	2,109	2,074
B.7	Irish Film Classification Office	700	661	691
B.8	Mental Health (Criminal Law) Review Board	396	355	383
B.9	Cosc - domestic, sexual and gender-based violence	1,915	1,388	1,333
B.10	Probation Service - salaries, wages and allowances	20,721	20,703	20,860
B.11	Probation Service - operating expenses	3,775	3,171	3,122
B.12	Probation Service - services to offenders	10,732	10,170	9,703
B.13	Community service order scheme	2,067	2,062	2,113
		<b>51,265</b>	<b>49,380</b>	<b>49,649</b>

#### Significant variations

Overall, the expenditure in relation to the Programme was €1.89 million lower than provided. This was mainly due to the following:

Description	Less/(more) than provided €000	Explanation
Office of the Data Protection Commissioner	(385)	The excess arose due to the combination of an overrun on payroll and legal costs. Additional resources were assigned to the Office in 2014 and the complexity of legal cases has increased in recent years leading to the requirement for the retention of external legal services. It has been possible to increase the budget available to the Office in 2015.
Private Security Authority	125	The saving arose due to the delay in the introduction of licensing for event security and CCTV monitoring sectors until later in 2014 than anticipated. Some other costs such as the appointment of a technical Inspector did not occur in 2014 as anticipated.
COSC - domestic, sexual and gender based violence	527	Savings were made due to some programmes not costing as much as had been anticipated and other programmes associated with the implementation of the national strategy not commencing in 2014. There were also savings on research and communications expenditure.
Probation Service - operating expenses	604	The saving arose mainly due to the utilisation of more efficient procurement arrangements. These measures included centralised purchasing and the use of shared services opportunities, where possible, such as availing of the Office of Government Procurement and Department of Justice and Equality tenders and framework agreements.
Probation Service - services to offenders	562	The saving arose due to economies achieved in community based organisations, as a result of streamlining cost structures and only absolutely essential and committed expenditure being incurred. In addition, some planned developments did not proceed within expected timelines.

		2014		2013
		Estimate	Outturn	Outturn
		provision		
		€000	€000	€000
<b>C</b>	<b>Facilitate the Provision and Administration of Justice</b>			
C.1	Administration – pay	4,660	4,611	4,832
C.2	Administration – non pay	2,497	2,399	2,668
C.3	Commissions and special inquiries	7,102	2,891	5,585
C.4	Legal Aid - criminal (no. 12 of 1962)	47,552	49,890	50,862
C.5	Legal Aid - custody issues	3,750	3,230	3,365
C.6	Legal Aid Board (grant-in-aid)	32,574	32,574	33,759
C.7	Free legal advice centres	98	98	98
C.8	Coroners Service	384	198	134
C.9	Parole Board	335	341	321
C.10	Forensic Science Laboratory	8,607	8,329	8,452
C.11	State Pathology	2,397	941	950
C.12	Compensation for personal injuries criminally inflicted	4,231	4,181	11,520
C.13	Central authorities (child abduction, child protection and maintenance debtors)	135	68	88
C.14	Legal services regulatory authority	1	—	—
C.15	Magdalen Fund	23,000	18,523	401
		<b>137,323</b>	<b>128,274</b>	<b>123,035</b>

**Significant variations**

Overall, the expenditure in relation to the Programme was €9.05 million lower than provided. This was mainly due to the following:

Description	Less/(more) than provided €000	Explanation
Commissions and special inquiries	4,211	The main reason for the saving is due to the fact that outstanding third party legal costs, particularly in relation to the Smithwick Tribunal have yet to be finalised.
Legal Aid criminal (no. 12 of 1962)	(2,338)	The excess arose due to the number and category of criminal matters coming before the Courts in respect of which legal aid certificates are issued. This is a demand led subhead and expenditure is difficult to predict.
Legal Aid - custody issues	520	The saving 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.
Coroners Service	186	The saving arose due to expenditure on payroll and legal costs in relation to judicial reviews being less than anticipated.

Description	Less/(more) than provided €000	Explanation
State Pathology	1,456	The saving mainly arose due to a delay in starting work on new accommodation for the Office of the State Pathologist in 2014. As a result, the saving includes an unspent capital allocation of €1.3 million. It is expected that the Office will relocate to new premises before the end of 2015.
Magdalen Fund	4,477	A lesser number of applications were received in 2014 than expected. In addition, a number of applications were not processed before the end of 2014 as further investigations were required to make a determination in these cases. Also, the Assisted Decision Making Bill was not enacted in 2014 as was expected, thus delaying payment to a number of applicants with capacity issues.

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>D</b>	<b>Promote Equality and Integration</b>			
D.1	Administration – pay	2,192	2,142	2,265
D.2	Administration – non pay	1,033	869	1,158
D.3	Irish Human Rights and Equality Commission (grant-in-aid)	6,299	2,371	3,911
D.4	Social disadvantage measures (dormant accounts funded)	750	50	—
D.5	Grants to women's organisations	300	300	300
D.6	Traveller initiatives	305	274	118
D.7	Positive action for gender equality	1,000	873	959
D.8	Office for the Promotion of Migrant Integration	2,312	2,382	2,150
D.9	European Refugees Fund	1,500	688	1,500
D.10	Disability awareness initiatives	257	234	109
D.11	National Disability Authority	3,884	3,276	3,449
D.12	Charities regulation	300	280	53
D.13	Charitable Donations and Bequests Office	355	360	335
D.14	Payments to the promoters of certain charitable lotteries (National Lottery funded)	2,000	2,000	4,000
		22,487	16,099	20,307

**Significant variations**

Overall, the expenditure in relation to the Programme was €6.39 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)	3,928	The Irish Human Rights and Equality Commission Act was passed in July 2014. The Act dissolved the Equality Authority and the Irish Human Rights Commission which had previously been funded from this subhead, and established the Irish Human Rights and Equality Commission (IHREC) with effect from 1 November 2014. The budgetary provision was based on the establishment of the IHREC occurring earlier in the year. Both payroll and non pay savings arose as a result. Recruitment of sanctioned additional staff was not completed by year end. An anticipated move to new premises did not occur in 2014 and programme activity did not reach the anticipated level in the year.
Social disadvantage measures (dormant accounts funded)	700	The saving arose due to the fact that the Dormant Account Action Plan was not published until July 2014. The requisite funding base for the projects under the remit of the Department of Justice and Equality was not determined until the revised estimates in December 2014 which delayed committing to projects in 2014. A number of projects within areas such as youth justice, victims of crime, etc. will commence in 2015.

Description	Less/ (more) than provided €000	Explanation
Positive action for gender equality	127	The saving arose mainly due to three existing projects not availing of an extension under the access to employment strand under the Equality for Women Measure. It was not possible to allocate the remaining funding to any new initiatives.
European Refugees Fund	812	The saving arose as a result of a new project, the Asylum, Migration and Integration Fund not commencing in 2014 as had been originally planned.
National Disability Authority	608	The savings arose due to non-pay costs, including building work and library services being less than expected.

		2014	2013
		Estimate provision	Outturn
		€000	€000
<b>E</b>	<b>Represent Ireland's Justice Interests in International Fora</b>		
E.1	Administration – pay	1,749	1,843
E.2	Administration – non pay	1,361	1,092
		<u>3,110</u>	<u>2,935</u>
			<u>4,267</u>

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>F</b>	<b>Contribute to Economic Recovery</b>			
F.1	Administration – pay	9,730	7,586	8,997
F.2	Administration – non pay	4,529	3,039	3,677
F.3	National Property Services Regulatory Authority (NPSRA)	1,071	1,235	832
F.4	Insolvency Service Ireland	7,202	8,381	6,065
		<u>22,532</u>	<u>20,241</u>	<u>19,571</u>

**Significant variations**

Overall, the expenditure in relation to the Programme was €2.29 million lower than provided. This was mainly due to the following:

Description	Less/(more) than provided €000	Explanation
Administration - non pay	1,490	The saving arose due to ICT costs being lower than expected and savings in other administrative costs such as postal and telecommunications in the Departments Financial Shared Services Centre in Killarney.
National Property Services Regulatory Authority	(164)	The excess is mainly due to increased payroll costs related to the deployment of additional staff resources to the Authority to meet urgent business requirements during 2014. It has been possible to increase the budget to the Authority in 2015.
Insolvency Services Ireland	(1,179)	The excess relates mainly to greater than expected ICT development costs for a case management system, increased legal costs and the costs of a public information campaign in 2014.

## 4 Receipts

### 4.1 Appropriations-in-aid

	2014		2013
	Estimated €000	Realised €000	Realised €000
1. Film censorship fees	2,103	1,700	1,922
2. Data protection fees	550	414	640
3. EU receipts	3,350	1,665	4,305
4. Miscellaneous receipts	583	413	327
5. Immigration registration fees	16,000	19,763	16,857
6. Visa fees	4,800	6,356	4,533
7. Dormant accounts receipts	750	50	—
8. Private Security Authority fees	2,364	2,891	2,369
9. Nationality and citizenship certificate fees	15,500	20,605	23,106
10. Legal Services Regulatory Authority – levy on professional bodies	1	—	—
11. Property Services Regulatory Authority fees	2,300	2,250	2,350
12. Insolvency Service Ireland fees	1,500	615	—
13. Receipts from pension-related deductions on public service remuneration	6,139	6,346	7,166
<b>Total</b>	<b>55,940</b>	<b>63,068</b>	<b>63,575</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	403	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.
Data protection fees	136	The shortfall arose due to the difficulty in predicting the amount of fees which are likely to be collected in any year as organisations are due to renew at different intervals throughout the year and it is difficult to predict at the beginning of the year whether or not they will renew on time.
EU receipts	1,685	The shortfall arose due to the difficulty in predicting the quantum and timing of receipts under the various programmes.
Miscellaneous	170	The shortfall is due to the difficulty in predicting the precise amount of receipts under this category which in 2014 was made up of circa 480 individual transactions.

Description	Less/(more) than provided €000	Explanation
Immigration registration fees	(3,763)	The amount of registration fees received, which is demand led, is dependent on the number of non-European Economic Area (EEA) nationals who are in the State for longer than 90 days. These individuals are obliged to register with the Garda National Immigration Bureau and pay a fee. The overall number was higher than expected in 2014.
Visa fees	(1,556)	Visa fees are mainly remitted to the Department through the Department of Foreign Affairs and Trade on a quarterly basis. The receipts were brought to account up to the end of quarter 3 in 2014 and also included receipts for the last three quarters of 2013.
Dormant accounts funding	700	The receipts in this case match expenditure from subhead D.4. As there was a delay in commencing projects in 2014 pending clarification of the funding base for 2015, there was a shortfall in receipts to correspond with the expenditure saving in subhead D.4.
Private Security Authority fees	(527)	The surplus receipts are due mainly to the volume of both first time and renewal licence applications being higher in 2014 than originally estimated.
Nationality and citizenship certificates fees	(5,105)	The higher number of naturalisation applications than expected together with the number of cases finalised where a certification fee was due led to a surplus in receipts in 2014.
Insolvency Services Ireland fees	885	The uptake in debt solutions was lower than anticipated resulting in a shortfall in income for debt settlement arrangements and bankruptcy fees. A fee waiver for certain services was introduced in late 2014.



## 5 Employee Numbers and Pay

	2014	2013
<b>Number of staff at year end</b> (full time equivalents)	<b>2,246</b>	<b>2,283</b>
	2014	2013
	€000	€000
Pay	116,747	118,307
Higher, special or additional duties allowance	214	250
Other allowances	2,426	2,589
Overtime and extra attendance	1,401	1,637
Employer's PRSI	6,551	6,531
<b>Total Pay</b>	<b>127,339</b>	<b>129,314</b>

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 2014 €	Maximum individual payment 2013 €
Higher, special or additional duties	46	5	52,906	55,362
Overtime and extra attendance	238	24	25,914	28,557
Shift and roster allowances	18	—	4,248	1,910
Miscellaneous	333	30	26,308	27,904

Certain individuals received extra remuneration in more than one category.

### 5.2 Other Remuneration Arrangements

A total amount of €35,935 was paid to seven retired civil servants who were in receipt of civil service pensions in 2014. In addition, an amount of €20,716 was paid to four former public servants and €198,838 to six former judiciary members who were engaged in various roles in 2014. The pension abatement rule was applied in accordance with section 52 of the Public Service Pensions (Single Scheme and other provisions) Act 2012.

A total amount of €1,226,112 was paid through payroll to 121 individuals in respect of duties performed in relation to various boards, committees and commissions, etc.

A severance payment of €13,613 was made during 2014 in accordance with the terms of a fixed term contract.

### 5.3 Payroll Overpayments

The balance of payroll overpayments outstanding at year end was €356,267 (2013: €333,492)

## 6 Miscellaneous

### 6.1 National Lottery Funding

Sub-head	Description	2014		2013
		Estimate	Outturn	Outturn
		€000	€000	€000
D.14	Payments to promoters of certain charitable lotteries (part funded by the National Lottery)	2,000	2,000	4,000

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 outturns in Subheads A.3, A.10, D.7, and D.11 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 2014 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 2014 for a number of EU funded projects that are administered through a suspense account.

Subhead	Description	2014		2013
		Estimate	Outturn	Outturn
		€000	€000	€000
A.3	European Return Fund	342	308	683
A.10	ESF- Garda Youth Diversion additional skills and employees	1,900	1,207	1,770
D.7	Positive action for Gender Equality	—	135	—
D.8/D.9	European Refugees Fund and Integration Fund	2,090	—	1,853
D.11	National Disability Authority	—	15	—
		4,332	1,665	4,306

**6.3 Commissions and Inquiries**

	Year of appointment	2013	2014	Cumulative expenditure to 31 December 2014
		€000	€000	€000
<b><u>Permanent Commissions</u></b>				
Criminal Injuries Compensation Tribunal	1974	59	37	1,665
<b><u>Fixed Purpose Commissions</u></b>				
Morris Tribunal	2002	2,286	51	66,349
Smithwick Tribunal	2005	1,040	1,679	14,212
Dublin Archdiocese and Diocese of Cloyne Commission	2006	—	6	8,797
Location of Victims Remains	2007	495	229	5,166
Gary Douch Commission of Investigation	2007	512	523	2,783
Inquiry under Section 42 of the Garda Síochána Act 2005 in relation to the removal of two Roma children from their families	2013	—	80	80
Ronan MacLochlainn Commission of Investigation	2014	—	104	104
Independent Review Mechanism – certain allegations in relation to Garda Síochána	2014	—	171	171
Cooke Inquiry	2014	—	11	11
		4,392	2,891	99,338

**6.4 Contingent Liability**

There will be further payments associated with the Morris Tribunal, Smithwick Tribunal, Dublin Archdiocese and Diocese of Cloyne Commission, Independent Commission for the Location of Victims Remains, Ronan MacLochlainn Commission of Investigation and the Independent Review Mechanism into Garda allegations.

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

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

The Smithwick Tribunal of Inquiry concluded at the end of 2013. Additional costs will arise with regard to the discharge of third party costs. Certain 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. As far as can be ascertained, the only remaining cost likely to occur relates to costs associated with a number of court 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 no outstanding bills for the Commission to be paid.

In December 2013, Ms Emily Logan was appointed to carry out an inquiry under Section 42 of the Garda Síochána Act 2005 into the circumstances surrounding the taking into care of the children of two Roma families in October 2013. The report, entitled 'Report of the Inquiry under Section 42 of the Garda Síochána Act 2005 in relation to the removal of two Roma children from their families', was published on 1 July 2014. There will be no further expenditure in relation to this inquiry.

The MacLochlainn Commission was established by Government Order on 23 July 2014 following the shooting dead of Ronan MacLochlainn on 1 May 1998 by members of An Garda Síochána. It was originally required to report to the Minister within six months and this time frame has now been extended until April 2015. Estimated expenditure is €414,000 but does not include any third party legal fees and expenses which would be approved in accordance with the agreed guidelines for the Commission.

In May 2014, following publication of the Guerin report, an Independent Review Mechanism was set up to review certain allegations of Garda misconduct or inadequacies in the investigation of the allegations with a view to determining to what extent and in what manner further action may be required in each case. The Review Mechanism was established as a temporary measure, comprising of a review panel of two senior and five junior counsel and it is nearing completion of its work. It is unlikely that the costs in 2015 will exceed 2014 expenditure levels.

The Cooke Inquiry was set up in February 2014 to conduct the independent inquiry into the reports of unlawful surveillance of GSOC. The practical arrangements surrounding Judge Cooke's appointment were made by the Department of the Taoiseach and the only costs from this Vote were relatively minor administrative costs. No further costs for this Vote are expected to arise.

### 6.5 Ex-gratia payments

Ex-gratia payments amounting to €327,152 (2013: €382,072) 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 €1,009,896 (2013: €811,866) 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 €41,664 (2013: €15,697) 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 €239,326 (2013: €257,473) 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

	2014	2013
	€000	€000
Legal costs paid during the year are as follows:		
Legal fees	637	332
Compensation	7,056	6,907
	<u>7,693</u>	<u>7,239</u>

### 6.8 Prompt Payment of Account Interest

The amount of prompt payment interest incurred by the Department in 2014 was €12,614 (2013: €1,379). There were no recipients of €10,000 or more.