

Appropriation Account 2015

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 2015 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.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2015, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €9.01 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 Irish Human Rights and Equality Commission (formerly Subhead D.3) has been established as a separate Vote with effect from 1 January 2015.

The Policing Authority (Subhead A.11) is reflected as a new subhead in the Revised Estimate Volume for 2015 and has been established as a separate Vote with effect from 1 January 2016.

The subhead for the Office of the Commissioners of Charitable Donations and Bequests (formerly Subhead D.13) has been retired in 2015 following the dissolution of the office in October 2014 under the Charities Act 2009. The functions of the Commissioners were transferred to the Charities Regulatory Authority which is funded from Subhead D.11.

The Garda Complaints Board (Subhead A.5) was dissolved with effect from 30 June 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.

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.

Shared Services

Payroll and human resource services are provided to the Department on a shared service basis by the National Shared Services Office.

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.

I have provided a letter of assurance to Accounting Officers in receipt of financial shared services from the Departments 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.

Public Procurement

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 periodically reviews expenditure in the Financial Management System to ensure procurement compliance. 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 Core Pay and consumables for proprietary laboratory equipment where tendering is not possible. These arrangements have not, by agreement, been included under Circular 40/2002 for the last number of years.

A total of twenty two supply arrangements are being reported under Circular 40/2002 in 2015. These are broken down as follows.

- Thirteen existing supply arrangements, involving expenditure totalling €2,902,352, were extended beyond 2014, mostly in connection with the timing of procurement tenders in the Office of Government Procurement (OGP). Some of the OGP frameworks are taking longer than originally anticipated to come on stream. The Department is in regular contact with its key account manager in OGP to keep up to date with the relevant contracts, such as ICT and transport, with a view to migrating to the new contracts as they become available.
- Specialist knowledge, urgency or security considerations were in place for four arrangements involving expenditure totalling €722,354 covering location of victims remains and an emergency refurbishment project for a state owned Reception Integration Agency centre in Killarney, Co. Kerry.
- Direct sourcing - contract awarded by direct negotiation without a tendering process in five instances totalling €1,320,637 where internationally specified standards had to be met by INIS, for specialist legal services for Civil Law Reform, for forensic technical equipment for CAB and for an international expert to support a review by the Prisons Inspectorate

Tenders have since been completed in respect of three of the items reported above to the value of €657,356. In addition, a further three items have been concluded in respect of the specialist knowledge and direct sourcing categories with a value of €103,972.

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 2016

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 2015 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 2015.

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

Non Compliance with Procurement Rules

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with national procurement rules occurred in respect of contracts that operated in 2015.

Reporting on matters arising from audit

Chapter 6 of my report on the accounts of the public services for 2015 refers to certain other matters relating to Vote 24 Department of Justice and Equality.

Seamus McCarthy

Comptroller and Auditor General

18 August 2016

Vote 24 Justice and Equality Appropriation Account 2015

		2015	2014
		Estimate provision	Outturn
		€000	€000
Programme expenditure			
A	Maintain a Secure Ireland	149,140	146,347
B	Work for Safe Communities	53,983	49,380
C	Facilitate the Provision and Administration of Justice	126,568	128,274
D	Promote Equality and Integration	18,957	16,099
E	Represent Ireland's Justice Interests in International Fora	3,339	2,935
F	Contribute to Economic Recovery	21,105	20,241
Gross expenditure		373,092	363,276
<i>Deduct</i>			
G	Appropriations-in-aid	61,966	63,068
Net expenditure		311,126	300,208

Surplus for surrender

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

	2015	2014
	€	€
Surplus to be surrendered	9,014,861	24,388,295

Analysis of administration expenditure

		2015		2014
		Estimate	Outturn	Outturn
		provision		
		€000	€000	€000
i	Salaries, wages and allowances	20,382	19,786	19,441
ii	Travel and subsistence	340	362	264
iii	Training and development and incidental expenses	3,517	4,835	3,554
iv	Postal and telecommunications services	634	1,003	786
v	Office equipment and external IT services	5,236	9,758	5,631
vi	Office premises expenses	1,633	1,773	1,006
vii	Consultancy services and value for money and policy reviews	73	5	48
viii	Research	82	1	24
ix	Financial shared services	9,525	7,461	8,206
		41,422	44,984	38,960

Notes to the Appropriation Account

1 Operating Cost Statement 2015

	2015	2014
	€000	€000
Programme cost	321,352	324,316
Pay ^a	24,983	25,541
Non-pay	20,001	13,419
Gross expenditure	366,336	363,276
<i>Deduct</i>		
Appropriations-in-aid	64,225	63,068
Net expenditure	302,111	300,208
Changes in capital assets		
Purchases cash	(3,137)	
Depreciation	5,062	
Loss on disposals	73	
Disposals cash	1	
	1,999	1,845
Changes in assets under development		
Cash payments	(2,231)	(3,142)
	(2,231)	(3,142)
Changes in net current assets		
Decrease in closing accruals	(3,514)	
Increase in stock	(54)	
	(3,568)	(2,392)
Direct expenditure	298,311	296,519
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	30,482	28,027
Notional rents	4,581	4,725
Net programme cost	333,374	329,271

^aThe pay figure for 2015 includes salaries for the Financial Shared Services Centre amounting to €5,197,147 (2014: €6,099,767). This cost is charged to programme F – Contribute to Economic Recovery, sub-head F.1 Administration – pay.

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.

		2015	2014
		€000	€000
Vote 9 Office of the Revenue Commissioners	e	166	91
Vote 12 Superannuation and Retired Allowances	e	23,190	21,791
Vote 13 Office of Public Works	e	12,322	11,977
Vote 18 Shared Services	e	169	39
Vote 20 Garda Síochána	e	185	182
Central Fund – Ministerial pensions		311	230
		<u>36,343</u>	<u>34,310</u>
Vote 24 Allied services – apportioned cost of Financial Shared Services Centre	e	(5,861)	(6,283)
		<u>30,482</u>	<u>28,027</u>

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

2 Balance Sheet as at 31 December 2015

	Note	2015 €000	2014 €000
Capital assets	2.2	17,961	15,807
Capital assets under development	2.3	3,619	5,323
		21,580	21,130
Current assets			
Bank and cash	2.4	16,551	16,492
Stocks	2.5	1,593	1,539
Prepayments		6,405	4,154
Accrued income		7,859	7,065
Other debit balances	2.6	840	3,061
Total current assets		33,248	32,311
Less current liabilities			
Accrued expenses		5,810	6,249
Deferred income		115	145
Other credit balances	2.7	16,984	19,547
Net liability to the Exchequer	2.8	407	6
Total current liabilities		23,316	25,947
Net current assets		9,932	6,364
Net assets		31,512	27,494
Represented by:			
State funding account	2.1	31,512	27,494

2.1 State Funding Account	Note	2015 €000	2014 €000
Balance at 1 January		27,494	23,805
Disbursements from the Vote			
Estimate provision	Account	311,126	
Surplus to be surrendered	Account	(9,015)	
Net vote		302,111	300,208
Expenditure (cash) borne elsewhere	1.1	30,482	28,027
Non cash expenditure – notional rent	1	4,581	4,725
Net programme cost	1	(333,374)	(329,271)
Asset adjustments		218	—
Balance at 31 December		31,512	27,494

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 2015	6,974	1,191	95,549	3,691	107,405
Additions	—	172	7,090	20	7,282
Adjustment ^a	—	—	18	—	18
Transfer in ^b	—	—	39	—	39
Disposals ^a	—	—	(5,313)	(1,052)	(6,365)
Cost or valuation at 31 December 2015	6,974	1,363	97,383	2,659	108,379
Accumulated depreciation					
Opening balance at 1 January 2015	904	867	86,937	2,890	91,598
Depreciation for the year	140	123	4,588	211	5,062
Adjustment ^a	—	—	10	—	10
Depreciation Transfer In	—	—	39	—	39
Depreciation on disposals	—	—	(5,293)	(998)	(6,291)
Cumulative depreciation at 31 December 2015	1,044	990	86,281	2,103	90,418
Net assets at 31 December 2015	5,930	373	11,102	556	17,961
Net assets at 31 December 2014	6,070	324	8,612	801	15,807

^a Arising from a review of fixed assets which is ongoing, a number of assets with a date placed in service prior to 2015 were added to the asset register. The related accumulated depreciation is also included. In addition, the review identified assets with a net book value of nil which were not in place during an asset inventory. These were removed from the register in 2015. The removal of these assets from the asset register comprises the main part of the disposals figure in 2015.

^b The assets transferred in referred to application licenses for the Oracle Financial Management System received from the Department of Environment, Community and Local Government.

2.3 Capital Assets under Development

	In-house computer applications	Buildings	Totals
	€000	€000	€000
Amounts brought forward at 1 January 2015 ^a	4,255	1,068	5,323
Adjustment ^b	210	—	210
Cash payments for the year	2,231	—	2,231
Transferred to capital assets	(4,145)	—	(4,145)
Balance at 31 December 2015	2,551	1,068	3,619

Probation Services Premises

^a 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.

Adjustment

^b The adjustment of €210,000 in 2015 refers to a prior year VAT adjustment of €7,000 on the EU/ERP Project and the inclusion of €203,000 in respect of prior year expenditure for the development of an online register for the Charities Regulatory Authority.

2.4 Bank and Cash

	2015	2014
at 31 December	€000	€000
PMG balances and cash	8,525	2,694
Commercial bank accounts	8,026	13,798
	16,551	16,492

2.5 Stocks

	2015	2014
at 31 December	€000	€000
Stationery	162	122
Forensic consumables	159	253
IT consumables	76	58
Immigration registration cards	1,133	1,046
Miscellaneous	18	23
Publications	23	20
Equipment/clothing	22	17
	1,593	1,539

2.6 Other Debit Balances	2015	2014
at 31 December	€000	€000
Advance to the Office of Public Works	(28)	396
Imprests	55	48
Recoupable salaries	—	213
Recoupment of travel pass scheme	409	317
Criminal Assets Bureau receivership	35	41
Payroll suspense account (Paypath)	345	1,889
Other	24	157
	<u>840</u>	<u>3,061</u>

2.7 Other Credit Balances	2015	2014
at 31 December	€000	€000
Amounts due to the State		
Income Tax	2,590	1,934
Pay Related Social Insurance	1,184	866
Value Added Tax	193	197
Professional Service Withholding Tax	2,362	1,666
Justice bank accounts	8,026	13,507
	<u>14,355</u>	<u>18,170</u>
Payroll deductions held in suspense	906	702
ESF Advance Social Inclusion project funding 2014 – 2020	1,216	—
Emergency resettlement and Reach projects	(33)	199
Other	540	476
	<u>16,984</u>	<u>19,547</u>

2.8 Net Liability to the Exchequer	2015	2014
at 31 December	€000	€000
Surplus to be surrendered	9,015	24,388
Exchequer grant undrawn	(8,608)	(24,382)
Net liability to the Exchequer	<u>407</u>	<u>6</u>

Represented by:**Debtors**

Bank and cash	16,551	16,492
Debit balances: suspense	840	3,061
	<u>17,391</u>	<u>19,553</u>

Creditors

Due to State	(14,355)	(18,170)
Credit balances: suspense	(2,629)	(1,377)
	<u>(16,984)</u>	<u>(19,547)</u>

	<u>407</u>	<u>6</u>
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2.9 Commitments	2015	2014
at 31 December	€000	€000
Total of legally enforceable commitments	3,407	3,470

2.10 Matured Liabilities

There were no matured liabilities un-discharged at year end 2015 or in the previous year.

3 Programme Expenditure by Subhead

		2015		2014
		Estimate	Outturn	Outturn
		provision		
		€000	€000	€000
A	Maintain a Secure Ireland			
A.1	Administration – pay	6,857	7,133	6,559
A.2	Administration – non pay	3,586	6,551	3,743
A.3	Irish Naturalisation and Immigration Service (INIS)	50,895	46,994	48,880
A.4	Asylum seekers accommodation	51,936	57,025	53,217
A.5	Garda Complaints Board	—	—	175
A.6	Criminal Assets Bureau	7,073	6,678	6,654
A.7	Prisons Inspectorate	391	414	382
A.8	Garda Ombudsman Commission	9,212	8,648	8,310
A.9	Office of the Garda Inspectorate	1,282	1,061	1,111
A.10	Irish Youth Justice Service	17,408	17,426	17,316
A.11	Policing Authority	500	239	—
		149,140	152,169	146,347

Significant variations

Overall, the expenditure in relation to the Programme was €3.03 million higher than provided. This was mainly due to the following:

Description	Less/ (more) than provided	Explanation
	€000	
Administration – non pay	(2,965)	The excess is primarily attributable to additional costs which have been apportioned across the various programmes. The additional costs were due to a number of once off payments related to the transition to a new 5 year ICT Managed Service provider which included the relocation to a new data centre. The excess is also accounted for by a relatively large payment in relation to a legal settlement.
Irish Naturalisation and Immigration Service	3,901	A saving of €1.7 million arose in payroll costs mainly due to the fact that the staff assigned to immigration controls at Dublin Airport did not come on stream as early in the year as anticipated. The saving of €2.2 million in non-payroll costs was mainly due to the demand led nature of many services provided from the subhead which can be difficult to predict. The total paid for legal services was lower than expected but this was due to the timing of the receipt of bills from the Chief State Solicitor's Cost Accounting Office. Also, the timing of ICT payments for large projects such as the EU Registration Permit and Eurodac meant that less expenditure was incurred in 2015 than originally expected.
Asylum Seekers Accommodation	(5,089)	The excess arose from the opening of three new accommodation centres to cope with an increase of 130% in those seeking asylum compared to 2014 and the transfer to Ireland of increased numbers of Programme Refugees.

Description	Less/ (more) than provided	Explanation
	€000	
Garda Ombudsman Commission	564	The saving arose primarily due to the fact that an additional €1 million provided in 2015 for an investigation into allegations of wrongful cancellation of Fixed Charge Notices was not expended. This was due to an unsuccessful outcome to an initial tender competition for suitable investigation support services in relation to the investigation. The saving was offset in part by additional legal costs incurred in relation to various matters in 2015.
Criminal Assets Bureau	395	The savings arose mainly due to less expenditure on legal costs than expected.
Office of the Garda Inspectorate	221	The savings arose due to reduced payroll costs arising from a recruitment time-lag to replace a member of the Inspectorate team of circa €45,000 and non payroll savings of €176,000. The non –payroll savings were mainly attributable to less expenditure on travel and subsistence expenses, consultancy and external support than expected.
Policing Authority	261	The savings arose due to the later than anticipated enactment of the enabling legislation for the establishment of the Policing Authority, with associated costs not materialising during 2015. It had been anticipated that the Authority would be established earlier in 2015. The legislation was passed in December 2015 and the Authority formally established on 1 January 2016.

		2015	2014
		Estimate provision	Outturn
		€000	€000
B	Work for Safe Communities		
B.1	Administration – pay	3,032	2,741
B.2	Administration – non pay	2,279	3,750
B.3	Office of the Data Protection Commissioner	3,647	2,963
B.4	Funding for services to victims of crime	1,212	1,212
B.5	Crime prevention measures	197	197
B.6	Private Security Authority	2,274	2,390
B.7	Irish Film Classification Office	687	627
B.8	Mental Health (Criminal Law) Review Board	399	390
B.9	Cosc - domestic, sexual and gender-based violence	1,930	1,582
B.10	Probation Service - salaries, wages and allowances	22,252	20,773
B.11	Probation Service - operating expenses	3,275	2,945
B.12	Probation Service - services to offenders	10,732	9,784
B.13	Community service order scheme	2,067	1,999
		53,983	51,353
			49,380

Significant variations

Overall, the expenditure in relation to the Programme was €2.63 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided	Explanation
	€000	
Administration – non pay	(1,471)	The excess is primarily attributable to additional ICT costs which have been apportioned across the various programmes. The additional ICT costs were due to a number of once off payments related to the transition to a new 5 year ICT Managed Service provider which included the relocation to a new data centre.
Office of the Data Protection Commissioner	684	The saving arose due to actual payroll costs being less than expected in 2015. Additional funding was provided to facilitate an increase in staffing levels from twenty nine in 2014 to forty seven by the end of 2015. However, the staffing levels in 2015 increased on a phased basis throughout the year with some staff being assigned later than anticipated.
Private Security Authority	(116)	The excess arose due to four additional staff being assigned to the Private Security Authority from elsewhere in the Department thus giving rise to additional payroll costs. This was necessary due to the additional responsibilities and work undertaken by the Authority. It has been possible to increase the budget available in 2016.
Cosc - domestic, sexual and gender-based violence	348	There were savings across a range of activities including perpetrator programmes, communications and awareness raising grant activities and some research work which did not proceed as expected in 2015. In addition, certain projects in relation to the implementation of the national strategy did not progress as quickly as expected due to a delay in the finalisation of the implementation procedures prior to the end of 2015.
Probation Service - salaries, wages and allowances	1,479	The saving arose due to a combination of vacancies and slower than expected recruitment in 2015. A number of vacancies have now been filled and a recruitment process to fill 25 Probation Officer posts has commenced in early 2016.
Probation Service - operating expenses	330	The saving is largely due to reduced investment in ICT systems due to a planned move to the Department's managed ICT service during 2016.
Probation Service – services to offenders	948	The savings arose due to economies achieved in community based organisations as a result of streamlining cost structures and due to some developments not materialising as planned e.g. a new Quality and Policy Coordinator role was funded from existing funds and the cost of minor structural works in an organisation was less than the budgeted allocation.

		2015		2014
		Estimate	Outturn	Outturn
		provision		
		€000	€000	€000
C	Facilitate the Provision and Administration of Justice			
C.1	Administration – pay	4,784	4,657	4,611
C.2	Administration – non pay	2,450	3,319	2,399
C.3	Commissions and special inquiries	7,104	10,257	2,891
C.4	Legal Aid - criminal (no. 12 of 1962)	47,552	50,879	49,890
C.5	Legal Aid – custody issues	3,750	2,749	3,230
C.6	Legal Aid Board	32,471	32,471	32,574
C.7	Free legal advice centres	98	98	98
C.8	Coroners Service	386	136	198
C.9	Parole Board	341	331	341
C.10	Forensic Science Laboratory	8,835	8,999	8,329
C.11	State Pathology	2,413	1,296	941
C.12	Compensation for personal injuries criminally inflicted	4,236	4,166	4,181
C.13	Central authorities (child abduction, child protection and maintenance debtors)	135	43	68
C.14	Legal services regulatory authority	501	—	—
C.15	Magdalen Fund	11,512	5,455	18,523
		<u>126,568</u>	<u>124,856</u>	<u>128,274</u>

Significant variations

Overall, the expenditure in relation to the Programme was €1.71 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	Explanation
	€000	
Administration – non pay	(869)	The excess is primarily attributable to additional ICT costs which have been apportioned across the various programmes. The additional ICT costs were due to a number of once off payments related to the transition to a new 5 year ICT Managed Service provider which included the relocation to a new data centre.
Commissions and Special Inquiries	(3,153)	The excess mainly arose due to the amount of the third party legal costs, particularly in relation to the Smithwick Tribunal, falling due for payment in 2015. The expenditure in relation to the work of the Independent Commission on the Location of Victims Remains was also higher than expected. The activity and associated costs are largely dependent on the information made available to the Commission with regard to the victims whose remains it is seeking to locate.

Description	Less/ (more) than provided	Explanation
	€000	
Legal Aid Criminal	(3,327)	The excess arose due to the number and category of criminal matters coming before the Courts in which legal aid certificates were issued. Under the Criminal Justice (Legal Aid) Act 1962 the Judiciary are responsible for the granting of legal aid. This is a demand led scheme and the fees and expenses due to the legal practitioners are paid in accordance with the terms and conditions of the scheme.
Legal Aid – Custody Issues	1,001	The saving is due to the number of cases requiring legal representation being less than expected. 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	250	The savings arose due to less than anticipated expenditure on payroll (€86,000) and legal costs (€164,000). Implementation of Section 60 of the Coroners Act, 1962 as amended (provision of legal services to a family member of the deceased person in certain circumstances) is taking longer than expected, resulting in a delay in the drawdown of fees for legal representation at certain inquests.
State Pathology	1,117	The savings are mainly due to the fact that the Office of the State Pathologist (OSP) did not move to new accommodation by the end of 2015 as planned. The OSP is expected to relocate to the new premises on completion of the work in 2016.
Legal Services Regulatory Authority	501	The savings arose due to the non establishment of the Legal Services Regulatory Authority in 2015. The necessary legislation was not enacted until December 2015 and it is expected that the Authority will be established in 2016.
Magdalen Fund	6,057	A lesser number of new applications were received in 2015 than expected. A number of applications could not be processed as further investigation was necessary in order to make a determination on the cases. The Assisted Decision Making (Capacity) Act 2015 was not commenced in 2015 and as such payments could not be made in approximately 25 cases in respect of applicants with capacity issues. In all, there are approximately 60 other cases on hand which are at various stages of processing awaiting acceptance of offers, probate issues to be resolved, further investigation necessary before a determination can be made.

		2015		2014
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D	Promote Equality and Integration			
D.1	Administration – pay	2,248	1,724	2,142
D.2	Administration – non pay	829	1,349	869
D.3	Social disadvantage measures (dormant accounts funded)	3,311	733	50
D.4	Grants to women's organisations	300	300	300
D.5	Traveller initiatives	855	738	274
D.6	Positive action for gender equality	1,000	163	873
D.7	Office for the Promotion of Migrant Integration	2,346	2,591	2,382
D.8	European Refugees Fund	1,500	1,045	688
D.9	Disability awareness initiatives	257	182	234
D.10	National Disability Authority	3,892	3,750	3,276
D.11	Charities regulation	1,419	1,366	280
D.12	Payments to the promoters of certain charitable lotteries (National Lottery funded)	1,000	1,000	2,000
	Irish Human Rights Equality Commission (grant-in-aid)	—	—	2,371
	Charitable Donations and Bequests Office	—	—	360
		18,957	14,941	16,099

Significant variations

Overall, the expenditure in relation to the Programme was €4.02 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided	Explanation
	€000	
Administration – non pay	(520)	The excess is primarily attributable to additional ICT costs which have been apportioned across the various programmes. The additional ICT costs were due to a number of once off payments related to the transition to a new 5 year ICT Managed Service provider which included the relocation to a new data centre.
Social disadvantage measure (dormant accounts funded)	2,578	The saving was mainly accounted for by projects in the Youth Justice Service area commencing later in the year than expected. The process in relation to the expansion of the Garda Youth Diversion Project network was not completed until late in the year and hence less funding than expected was required. This was due to the necessity to seek expressions of interest from potential service providers and to conduct a robust assessment process. The funded projects also experienced delays in recruiting additional workers. Proposals in relation to a Pilot Mentoring Service were not finalised until later in the year also. It is expected that there will be a larger draw-down of the Dormant Accounts funded budget in 2016.

Description	Less/ (more) than provided	Explanation
	€000	
Traveller initiatives	117	The saving arose due to the number of applications received under the Special Initiative for the Employment of Travellers scheme being less than anticipated and delays in the start up of new projects. There is an increased allocation for this subhead in 2016 following the transfer of funding from the Department of Environment Community and Local Government and a framework of support for traveller initiatives is being developed.
Positive actions for gender equality	837	The saving arose due to the delay in the commencement of the new measure - Women Returning to the Workforce and Women's Entrepreneurship - in the new phase of the European Social Fund (ESF). The Department is in the process of selecting a delegated body to complete the necessary steps to commence the programme such as advertising and assessment of applications for projects and the subsequent monitoring of these projects.
Office for the Promotion of Migrant Integration	(245)	The excess arose due to the increased resettlement of refugees arising from the international refugee crisis. There were 176 persons resettled compared with 96 in 2014.
European Refugee Fund	455	The saving arose due to a delay in the commencement of the Asylum, Migration and Integration Fund which is due to succeed the European Refugee Fund which operated from 2008 to mid 2015. The Department is in the process of selecting a delegated body to complete the necessary steps to commence expenditure from the fund including the advertising and assessment of applications for projects and the subsequent monitoring of these projects.

		2015		2014
		Estimate provision	Outturn	Outturn
		€000	€000	€000
E	Represent Ireland's Justice Interests in International Fora			
E.1	Administration – pay	1,857	2,035	1,843
E.2	Administration – non pay	1,482	1,377	1,092
		<u>3,339</u>	<u>3,412</u>	<u>2,935</u>

		2015		2014
		Estimate provision	Outturn	Outturn
		€000	€000	€000
F	Contribute to Economic Recovery			
F.1	Administration – pay	7,675	6,693	7,586
F.2	Administration – non pay	4,343	3,655	3,039
F.3	National Property Services Regulatory Authority (NPSRA)	1,779	1,341	1,235
F.4	Insolvency Service Ireland	7,308	7,916	8,381
		<u>21,105</u>	<u>19,605</u>	<u>20,241</u>

Significant variations

Overall, the expenditure in relation to the Programme was €1.5 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided	Explanation
	€000	
National Property Services Regulatory Authority	438	The saving mainly arose due to an under spend on non-payroll expenditure as a result of a delay in the introduction of the outsourcing of certain inspections due to industrial relations issues.
Insolvency Service Ireland	(608)	The excess mainly arose due to increased expenditure on a public information campaign, ICT support costs and legal fees. The total overrun accounted for by this expenditure was in the region of €687,000. This was offset by a small saving in payroll costs of €79,000 due to a reduction in staff numbers during the course of the year.

4 Receipts

4.1 Appropriations-in-aid	2015		2014
	Estimated	Realised	Realised
	€000	€000	€000
1. Film censorship fees	1,703	1,581	1,700
2. Data protection fees	550	931	414
3. EU receipts	3,350	2,438	1,665
4. Miscellaneous receipts	583	350	413
5. Immigration registration fees	20,000	27,792	19,763
6. Visa fees	3,500	6,322	6,356
7. Dormant accounts receipts	3,311	733	50
8. Private Security Authority fees	2,364	2,386	2,891
9. Nationality and citizenship certificates fees	17,200	11,743	20,605
10. Legal Services Regulatory Authority – levy on professional bodies	1	—	—
11. Property Services Regulatory Authority fees	2,300	2,240	2,250
12. Insolvency Service Ireland fees	855	654	615
13. Receipts from pension-related deductions on public service remuneration	6,249	7,055	6,346
	61,966	64,225	63,068

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	122	It is difficult to predict the level of receipts each year due to the changes in the numbers of DVD applications being submitted for classification.
Data protection fees	(381)	The surplus mainly arose due to the timing of receipts in late 2014 and early 2015. It can be difficult to predict the amount of fees which are likely to be collected in any year due to organisations renewing their registration at different intervals throughout the year.
EU receipts	912	The shortfall arose due to the difficulty in predicting the amount and timing of receipts under the various programmes. The programmes in question include youth diversion, refugee and integration projects.
Miscellaneous receipts	233	The shortfall is due to the difficulty in predicting the precise amount of receipts under this category which can vary from year to year.

Description	Less/ (more) than provided	Explanation
	€000	
Immigration registration fees	(7,792)	The surplus in fee income is due an increase in the number of non-European Economic Area (EEA) nationals registered over the course of the year. This number is unpredictable as it can be impacted by a number of variables including the economic environment.
Visa fees	(2,822)	The surplus was due to initiatives such as the introduction of the British Irish Visa Scheme in China and India which has led to a significant increase in short-term visas from these countries for both tourism and business purposes. The level of fees from re-entry visas was also higher than expected. This may be attributed to the granting of permissions to certain categories of long term students who could apply for such visas to return home for visits and return to Ireland without the need to re-apply for a visa from abroad.
Dormant account receipts	2,578	The receipts in this case match expenditure from subhead D.3. As the drawdown in funding to projects such as the expansion of the Garda Youth Diversion Project Network was less than expected, there was a shortfall in receipts to correspond with the expenditure saving in D.3.
Nationality and citizenship certificates fees	5,457	The income which is generated by nationality and citizen certificate fees is directly attributable to the number of applications received during the year which are difficult to predict. The number of naturalisation applications received during 2015 was lower than expected and shows a continuing downward trend in the last two years. As a result, both application and certification fee receipts were lower than expected.
Insolvency Services Ireland fees	201	The shortfall relates to bankruptcy realisation fees which could not be distributed from bankruptcy estates pending the resolution of legal issues.
Receipts from pension-related deductions on public service remuneration	(806)	The surplus is mainly due to the fact that the intake of pension related deductions from the Legal Aid Board payroll was greater in 2015 than 2014 by approximately €800,000. This was due to the fact that some deductions from the latter part of 2014 were not reflected as an appropriation-in-aid until 2015, in part due to revised processes following a change to a new payroll service provider.

5 Employee Numbers and Pay

	2015	2014
Number of staff at year end (full time equivalents)	2,233	2,246
	2015	2014
	€000	€000
Pay	115,801	116,747
Higher, special or additional duties allowance	283	214
Other allowances	3,092	2,426
Overtime and extra attendance	1,745	1,401
Employer's PRSI	6,709	6,551
Total Pay	127,630	127,339

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

A1, A3, A6, A7, A8, A9, A10, B1, B3, B6, B7, B8, B9, B10, B13, C1, C3, C6, C8, C9, C10, C11, C12, C15, D1, D7, D10, D11, E1, F1, F3 and F4.

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2015 €	Maximum individual payment 2014 €
Higher, special or additional duties	56	6	55,033	52,906
Overtime and extra attendance	385	22	25,350	25,914
Shift and roster allowances	91	—	9,736	4,248
Miscellaneous	276	38	21,406	26,308
Number of individuals who received extra remuneration in more than one category	147	28	30,043	30,607

5.2 Other Remuneration Arrangements

A total amount of €292,742 was paid to thirty one retired civil servants who were in receipt of civil service pensions in 2015. In addition, an amount of €31,745 was paid to seven former public servants and €317,170 to seven former judiciary members who were engaged in various roles in 2015. 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 €1,201,879 was paid through payroll to 119 individuals in respect of duties performed in relation to various boards, committees and commissions, etc.

5.3 Payroll Overpayments

Overpayments at the year end were €655,617 (216 employees) (2014: €356,267, 141 employees). Of this, €478,666 (105 employees) have recovery plans in place.

6 Miscellaneous

6.1 National Lottery Funding

Subhead	Description	2015		2014
		Estimate	Outturn	Outturn
		€000	€000	€000
D.12	Payments to promoters of certain charitable lotteries (part funded by the National Lottery)	1,000	1,000	2,000

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.6, D.7, D.8 and D.10 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.

The Department also received funding in 2015 for a number of EU funded projects that are administered through a suspense account. This includes a number of projects in the Probation Service and other advance ESF funding for social inclusion projects.

Subhead	Description	2015		2014
		Estimate	Outturn	Outturn
		€000	€000	€000
A.3	European Return Fund	370	—	308
A.10	ESF- Garda Youth Diversion additional skills and employees	2,980	1,821	1,207
D.6	Positive action for Gender Equality	—	—	135
D.8	Vulnerable Migrants Project	164	—	—
D.7/ D.8	European Refugees Fund and Integration Fund	90	617	—
D.10	National Disability Authority	—	—	15
		3,604	2,438	1,665

6.3 Commissions and Inquiries

	Year of appointment	2014	2015	Cumulative expenditure to 31 December 2015
		€000	€000	€000
<u>Permanent Commissions</u>				
Criminal Injuries Compensation Tribunal	1974	37	95	—
<u>Fixed Purpose Commissions</u>				
Morris Tribunal	2002	51	1,003	67,352
Smithwick Tribunal	2005	1,679	5,217	19,429
Dublin Archdiocese and Diocese of Cloyne Commission	2006	6	—	8,797
Location of Victims Remains	2007	229	1,043	6,209
Gary Douch Commission of Investigation*	2007	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	492	596
Independent Review Mechanism – certain allegations in relation to Garda Síochána	2014	171	200	371
Cooke Inquiry*	2014	11	—	11
Inquiry under section 109 of the Garda Síochána Act 2005 into the conduct of a GSOC investigation	2015	—	63	63
Commission of Investigation Cavan/Monaghan Garda Division (O'Higgins)	2015	—	952	952
Referendum Commission - (Marriage Equality)	2015	—	1,192	1,192
		2,891	10,257	107,835

*The Commissions and Inquiries in these cases have concluded and there will be no further expenditure incurred. Similarly, the costs of the Marriage Referendum Commission have been expended in full in 2015 and no further costs will arise.

6.4 Contingent Liability

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

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, the Independent Review Mechanism into Garda allegations, the Inquiry under Section 109 of the Garda Síochána Act 2005 into the conduct of a GSOC investigation and the Commission of Investigation Cavan/Monaghan Garda Division.

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 concluded at the end of 2013. There are remaining costs with regard to the discharge of two third party costs orders and as certain of the Tribunal's findings have been challenged in the High Court some additional costs will arise in this regard. It is anticipated that, overall, these costs will be in the order of €1.5 million and will be discharged before the end of 2016.

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 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 6 months and this time frame has now been extended until May 2016. Total estimated expenditure is in the region of €850,000 but does not include any third party costs which have yet to be approved by 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. While it was originally anticipated that its work would be concluded in a short period, the complexity of some of the cases together with the fact that new cases were admitted to the review led to a much longer timeframe. It is estimated that further costs of approximately €25,000 will arise in 2016 bringing total expected expenditure to circa €396,000. This does not include costs arising from the next phase of the review. This will involve the implementation of actions recommended by the original review mechanism including a number of statutory and non statutory inquiries.

An inquiry was established under Section 109 of the Garda Síochána Act in June 2015 in relation to the conduct of an investigation by the Garda Síochána Ombudsman Commission (GSOC). It is expected to be concluded in 2016 at a total cost of approximately €100,000. This does not include third party legal costs which are yet to be determined.

The Commission of Investigation in relation to the Cavan/Monaghan Garda Division commenced its work in February 2015 and reported in May 2016. The total estimated cost of the Commission is €1.4 million but does not include third party costs which have yet to be determined by the Commission.

6.5 Ex-gratia payments

Ex-gratia payments amounting to €177,835 (2014: €327,152) 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 €1,443,647 (2014: €1,009,896) 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 €8,473 (2014: €41,664) 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 inquests into the deaths of persons in State custody.

Ex-gratia payments amounting to €50,720 were made in respect of two other cases related to the provision of legal aid in criminal proceedings.

6.6 Drugs Initiative Fund

An amount of €282,487 (2014: €239,326) 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

				2015	2014
	Number of cases	Legal costs paid by the Department	Legal costs awarded	Compensation awarded	Total
		€000	€000	€000	€000
Claims by members of the public	403	1,286	5,491	560	7,337
					7,693

Of the total of €7,337,000 in legal costs €4,662,000 (63%) relates to the Irish Naturalisation and Immigration Service (INIS). The remaining legal costs were incurred across a number of areas of the Department including the Department's Courts Division, the Office of the Data Protection Commissioner, the Garda Síochána Ombudsman Commission, the Private Security Authority, the Mental Health Review Board and the Property Services Regulatory Authority.

6.8 Prompt Payment of Account Interest

The amount of prompt payment interest incurred by the Department in 2015 was €4,700 (2014: €12,614).

