

OFFICE OF THE MINISTER FOR JUSTICE, EQUALITY AND LAW REFORM

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Justice, Equality and Law Reform and of certain other services, including payments under cash-limited schemes administered by that Office, and payment of certain grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	21,999	22,341	-
A.2. TRAVEL AND SUBSISTENCE	1,092	662	45
A.3. INCIDENTAL EXPENSES	6,132	7,520	351
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,127	1,792	184
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	5,597	12,988	1,022
A.6. OFFICE PREMISES EXPENSES	966	2,364	214
A.7. CONSULTANCY SERVICES	399	75	17
A.8. RESEARCH	771	397	3
A.9. FINANCIAL SHARED SERVICES	11,187	10,985	(509)
A.10. VALUE FOR MONEY AND POLICY REVIEWS	117	75	5
COMMISSIONS			
B.1. COMMISSIONS AND SPECIAL INQUIRIES	19,215	23,425	594
B.2. HUMAN RIGHTS COMMISSION (GRANT-IN-AID)	2,033	2,033	-
B.3. COMMISSION FOR THE VICTIMS OF THE NORTHERN IRELAND CONFLICT	2,000	1,282	1
B.4. INDEPENDENT INTERNATIONAL COMMISSION (GRANT-IN-AID)	1,563	321	-
B.5. INDEPENDENT MONITORING COMMISSION (GRANT-IN-AID)	1,536	617	132
LEGAL AID			
C.1. LEGAL AID - CRIMINAL (No. 12 OF 1962)	43,503	46,356	2,832
C.2. LEGAL AID BOARD (GRANT-IN-AID)	24,288	24,288	-
C.3. FREE LEGAL ADVICE CENTRES	101	101	-
ASYLUM			
D.1. IRISH NATURALISATION & IMMIGRATION SERVICE (INIS)	53,452	65,081	2,655
D.2. ASYLUM SEEKERS TASK FORCE - LEGAL AID	9,117	8,621	945
D.3. EUROPEAN REFUGEES FUND	2,435	1,298	-
D.4. ASYLUM SEEKERS ACCOMMODATION	70,020	83,262	337
EQUALITY			
E.1. EQUALITY AUTHORITY (GRANT-IN-AID)	5,600	5,451	-
E.2. EQUALITY TRIBUNAL	2,140	2,402	22
E.3. GRANTS TO NATIONAL WOMEN'S ORGANISATIONS	573	573	-
E.4. EQUALITY PROOFING	595	190	-
E.5. VIOLENCE AGAINST WOMEN	2,185	1,764	73

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
EQUALITY (cont'd)			
E.6. EQUALITY MONITORING/CONSULTATIVE COMMITTEES	1,679	1,539	4
E.7. GENDER MAINSTREAMING AND POSITIVE ACTION FOR WOMEN	7,872	6,101	28
E.8. NATIONAL ACTION PLAN ON RACISM	1,024	1,222	26
E.9. NATIONAL CONSULTATIVE COMMITTEE ON RACISM AND INTERCULTURALISM	562	562	-
DISABILITY			
F.1. STATUS OF PEOPLE WITH DISABILITIES	4,006	3,333	58
F.2. NATIONAL DISABILITY AUTHORITY	6,304	5,942	-
F.3. DISABILITY PROJECTS	3,500	4,582	-
OTHER SERVICES			
G.1. GARDA COMPLAINTS BOARD	1,598	1,437	5
G.2. OFFICE OF THE DATA PROTECTION COMMISSIONER	1,376	1,764	39
G.3. CRIMINAL ASSETS BUREAU	7,041	5,109	46
G.4. PRISONS INSPECTORATE	375	243	1
G.5. CORONERS SERVICE	157	55	-
G.6. PAROLE BOARD	275	307	9
G.7. FORENSIC SCIENCE LABORATORY	6,034	6,096	117
G.8. STATE PATHOLOGY	3,840	757	28
G.9. COMPENSATION FOR PERSONAL INJURIES CRIMINALLY INFLICTED	4,526	4,467	-
G.10. FUNDING FOR SERVICES TO VICTIMS OF CRIME	1,110	1,049	55
G.11. CRIME PREVENTION MEASURES	1,437	805	14
G.12. CENTRAL AUTHORITIES (CHILD ABDUCTION, CHILD PROTECTION AND MAINTENANCE DEBTORS)	17	133	10
G.13. GARDA OMBUDSMAN COMMISSION	17,027	14,187	324
G.14. PRIVATE SECURITY AUTHORITY	2,300	2,782	(12)
G.15. OFFICE OF THE GARDA INSPECTORATE	1,998	1,431	7
G.16. IRISH FILM CENSOR'S OFFICE	1,285	1,236	11
G.17. NATIONAL PROPERTY SERVICES REGULATORY AUTHORITY	732	342	22
G.18. YOUTH JUSTICE SERVICE	41,943	25,678	610
G.19. GRAFFITI REMOVAL OPERATION (GRO)	3,000	1,520	-
G.20. SOCIAL DISADVANTAGE MEASURES (DORMANT ACCOUNTS FUNDED)	250	252	-
G.21. MENTAL HEALTH (CRIMINAL LAW) REVIEW BOARD	300	589	23
PROBATION SERVICE			
H.1. PROBATION SERVICE - SALARIES, WAGES AND ALLOWANCES	21,772	21,094	-
H.2. PROBATION SERVICE - OPERATING EXPENSES	6,678	6,910	345
H.3. PROBATION SERVICE - SERVICES TO OFFENDERS			
<i>Current Year Provision</i>	21,596		
<i>Deferred Surrender</i>	<u>1,272</u>		
	22,868	15,403	2,485
H.4. JUVENILE OFFENDING INITIATIVES	6,982	2,252	920
H.5. COMMUNITY SERVICE ORDER SCHEME	<u>2,295</u>	<u>2,623</u>	<u>31</u>

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
Gross Total				
<i>Current Year Provision</i>	470,634			
<i>Deferred Surrender</i>	<u>1,272</u>	471,906	468,066	14,129
<i>Deduct :-</i>				
I. APPROPRIATIONS-IN-AID		<u>20,296</u>	<u>26,252</u>	<u>842</u>
Net Total				
<i>Current Year Provision</i>	450,338			
<i>Deferred Surrender</i>	<u>1,272</u>	<u>451,610</u>	<u>441,814</u>	<u>13,287</u>
SURPLUS TO BE SURRENDERED			€9,795,948	

The Statement of Accounting Policies and Principles and Notes 1 to 17 form part of this Account.

NOTES

1 EXCEPTION TO GENERAL ACCOUNTING POLICIES

Statement of Capital Assets - Depreciation

Capital Assets are depreciated on a straight line basis over their estimated useful life starting in the month placed in service.

2 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			441,814
Changes in Capital Assets			
Purchases Cash	(14,572)		
Disposals Cash	23		
Depreciation	10,380		
Loss on Disposals	<u>18</u>	(4,151)	
Assets under Development			
Cash Payments		(8,529)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(541)		
Increase in Stock	<u>(10)</u>	<u>(551)</u>	<u>(13,231)</u>
Direct Expenditure			428,583
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	28,347		
Notional Rents	<u>5,444</u>		<u>33,791</u>
Operating Cost			<u>462,374</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 4)			33,233
Assets under Development (Note 5)			<u>6,887</u>
			40,120
Current Assets			
Stocks (Note 16)		523	
Prepayments		1,041	
Accrued Income		1,021	
Other Debit Balances:			
Suspense	1,571		
Advances to OPW	517		
Imprests	<u>228</u>	2,316	
PMG Balance and Cash	12,822		
Orders Outstanding	<u>(8,530)</u>	<u>4,292</u>	
Total Current Assets		<u>9,193</u>	
Less Current Liabilities			
Accrued Expenses		15,170	
Deferred Income		179	
Other Credit Balances:			
Due to the State (Note 17)	4,528		
Payroll Deductions	672		
Suspense	<u>112</u>	5,312	
Net Liability to the Exchequer (Note 6)		<u>1,296</u>	
Total Current Liabilities		<u>21,957</u>	
Net Current Liabilities			<u>(12,764)</u>
Net Assets			<u>27,356</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Land and Buildings €000	Vehicles and Equipment €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	-	596	53,601	4,992	59,189
Additions	5,536	550	13,298	640	20,024
Disposals	-	<u>(63)</u>	<u>(262)</u>	<u>(1)</u>	<u>(326)</u>
Gross Assets at 31 December 2007	<u>5,536</u>	<u>1,083</u>	<u>66,637</u>	<u>5,631</u>	<u>78,887</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2007	-	266	32,075	3,218	35,559
Depreciation for the year	60	148	9,730	442	10,380
Depreciation on Disposals	-	<u>(27)</u>	<u>(257)</u>	<u>(1)</u>	<u>(285)</u>
Cumulative Depreciation at 31 December 2007	<u>60</u>	<u>387</u>	<u>41,548</u>	<u>3,659</u>	<u>45,654</u>
Net Assets at 31 December 2007	<u>5,476</u>	<u>696</u>	<u>25,089</u>	<u>1,972</u>	<u>33,233</u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	In-House Computer Applications €000
Amounts brought forward at 1 January 2007	3,810
Cash Payments for the Year	8,529
Transferred to Asset Register	<u>(5,452)</u>
Amounts carried forward at 31 December 2007	<u>6,887</u>

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus for the year		
Surplus to be Surrendered		9,796
Exchequer Grant Undrawn		<u>(8,500)</u>
Net Liability to the Exchequer		<u>1,296</u>
Represented by:		
Debtors		
Net PMG Position and Cash	4,292	
Debit Balances: Suspense	<u>2,316</u>	6,608
Creditors		
Due to the State (Note 17)	(4,528)	
Credit Balances: Suspense	<u>(784)</u>	<u>(5,312)</u>
		<u>1,296</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Fees (Cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	<u>1,100,000</u>	<u>937,723</u>
Total	<u>1,100,000</u>	<u>937,723</u>

8 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	430	The savings arose due to the requirement for official travel during 2007 being less than anticipated.
A.4.	(665)	The excess arose as a result of greater than anticipated expenditure on telecommunications services, reflecting underlying operational demands and Departmental activity.
A.5.	(7,391)	The excess arose due to additional costs for the development and maintenance of IT systems for the Department's Head Office and agencies, including provision of IT support for new and relocating agencies.
A.6.	(1,398)	The excess arose due to greater than anticipated costs incurred in providing and maintaining office accommodation.
A.7.	324	The savings arose due to lower than expected take up of consultancies in 2007.
A.8.	374	The savings arose due to a number of research projects scheduled for 2007 being deferred to 2008.
A.10.	42	The savings arose due to slight delays in finalising Value for Money Reviews.
B.1.	(4,210)	The excess was primarily due to Barr Tribunal legal costs being higher than expected in 2007.
B.3.	718	Expenditure on this subhead is dependant on the number of applications received. It is not possible to assess the level of applications in advance.
B.4.	1,242	Savings arose as expenditure on this subhead is difficult to estimate accurately.
B.5.	919	The Commission is jointly funded by the Irish and British Governments. It is difficult to accurately estimate the amount of co-funding that will be requested.
C.1.	(2,853)	Payments under this subhead are demand-led and difficult to estimate. The excess arose due to the increase in the number of claims paid.
D.1.	(11,629)	The excess arose due to payments for new information technology projects falling due in 2007 and increased expenditure associated with court/legal costs.
D.2.	496	The savings arose due mainly from a delay in the submission of invoices by suppliers.
D.3.	1,137	The savings arose because of delays in the finalisation of issues centrally with the EU Commission prior to payments being made.
D.4.	(13,242)	Expenditure in this subhead is demand-led and there is an obligation to provide accommodation for all asylum seekers availing of direct provision. The excess arose due to an increase in the numbers availing of direct provision over 2006.
E.2.	(262)	The excess arose due to the assignment of Equality Tribunal staff to address the backlog in its caseload and to provide for training of specialist staff under the Tribunal's decentralisation action plan.
E.4.	405	The savings arose due to lower than anticipated expenditure on the Equality Mainstreaming Unit and delays in staff recruitment.
E.5.	421	The savings arose due to reorganisation within the Department which led to the establishment of Cosc. Pending this reorganisation, plans for a new national awareness raising campaign had to be deferred.
E.6.	140	The savings arose due to lower than anticipated expenditure on International Women's Day and National Women's Strategy.
E.7.	1,771	The savings arose due to delays in finalising projects for funding under Gender Mainstreaming and Positive Action for Women initiatives which formed part of the 2000-2006 National Development Plan and delays in commencing the successor initiatives which are building upon the outcomes of earlier initiatives.
E.8.	(198)	The excess arose due to 2006 project expenditure falling due for payment in 2007.

Sub-head	Less/(More) Than Provided €000	Explanation
F.1.	673	The savings arose due to the necessity to extend the completion dates of some projects into 2008.
F.2.	362	The savings arose due to delays in filling some specialist posts and the deferral of an IT project until 2008.
F.3.	(1,082)	The excess arose due to the requirement to maintain funding for on-going projects.
G.1.	161	The savings arose due to delays in filling vacancies and the reduction of Board staff numbers in line with its closure plan.
G.2.	(388)	The excess arose due to costs incurred in the decentralisation of the Office of the Data Protection Commissioner as well as larger than expected legal costs relating to an increased number of prosecutions, as well as pay costs being greater than provided for.
G.3.	1,932	Savings arose when anticipated legal costs due in 2007 did not materialise and delays in planned refurbishment of offices.
G.4.	132	The savings arose due to the untimely death of the Inspector which curtailed operations.
G.5.	102	The savings arose because the post of interim Director was not established in 2007.
G.6.	(32)	The excess arose due to "once-off" information technology system expenditure.
G.8.	3,083	The savings arose due to a capital building project, anticipated to commence in late 2007, not reaching a stage where it was necessary to incur expenditure.
G.10.	61	The savings arose as funding to certain organisations was deferred until they put in place suitable financial reporting procedures.
G.11.	632	Savings arose as expenditure in respect of certain projects provided for under this subhead was less than anticipated.
G.12.	(116)	Expenditure under this subhead covers the cost of translating documentation relating to applications under the Maintenance Act, 1994 (international maintenance recovery) and Child Abduction and Enforcement of Custody Orders Act, 1991 (international child abduction). It is not possible to predict accurately the number of applications or the volume that will require translation.
G.13.	2,840	The savings arose due to expenditure on the building fit out, legal costs and the rate of recruitment being less than anticipated.
G.14.	(482)	The excess on this subhead arose due to additional costs associated with the rollout of individual security licensing.
G.15.	567	The savings arose as expenditure on this subhead is difficult to estimate as it is dependent on the nature of inspections/inquires carried out.
G.17.	390	The savings arose because certain statutory functions to be carried out by the NPRA have not yet been provided for in legislation.
G.18.	16,265	The savings arose as the development of new children's detention facilities had to await the recommendations of an inter-departmental expert group, which were made available in December 2007. Further savings arose due to the fact that a number of additional Garda Youth Diversion Projects did not come on stream until the latter part of 2007.
G.19.	1,480	The savings arose due to the curtailment of the scheme in its existing format following an evaluation of the pilot project. A new scheme is now being put in place.
G.21.	(289)	The excess arises as a result of legal costs incurred because of the high number of hearings held by the Mental Health (Criminal Law) Review Board during 2007.
H.3.	7,465	The saving was due mainly to the closure of projects which have not been replaced and capital projects not progressing as planned.
H.4.	4,730	The savings arose as the roll out of initiatives for juvenile offenders did not develop as expected.
H.5.	(328)	The excess arose due to the need to engage additional resources for Community Service Schemes.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Film Censorship Fees (Cash)	2,703,000	3,311,050
2. Recoupment of Salaries	75,000	88,092
3. Data Protection Fees	450,000	458,386
4. EU Receipts	1,000,000	1,412,671
5. Miscellaneous Receipts	582,000	2,873,430
6. Immigration Registration Fees	7,708,000	9,842,913
7. Visa Fees	4,800,000	5,515,508
8. Dormant Accounts Receipts	250,000	251,924
9. Private Security Authority Fees	2,300,000	2,311,375
10. Contributions to Pension Scheme for Non-Teaching Staff of Centres for Young Offenders	<u>428,000</u>	<u>186,777</u>
Total	<u>20,296,000</u>	<u>26,252,126</u>

Explanation of Variations

- The surplus was due to an increase in the number of video/DVD items certified by the Film Censors Office.
- Receipts under this heading fluctuate and are difficult to estimate accurately.
- A greater than anticipated number of organisations registering under the Data Protection Act yielded an increase in fee receipts.
- The timing of receipts under this heading fluctuate and are difficult to estimate accurately.
- Receipts under this heading fluctuate and are difficult to estimate accurately.
- The increase in receipts arose due to greater than anticipated numbers of persons seeking registration.
- The increase in receipts arose as the demand for re-entry visas to the State was greater than anticipated.
- The small additional receipt reflects additional expenditure on initiatives funded under this scheme.
- The increase in receipts arose due to increased volume of application fees received under the provisions of the Private Security Services Act, 2004.
- Contributions to the pension scheme did not transfer from the Department of Education and Science until September 2007 thus accounting for a shortfall in receipts.

10 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2007 amount to €1,593,485.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 Jan 2007 €000	Expenditure in 2007 €000	Subsequent Years €000
Case Management System in Garda Ombudsman Commission	-	387	752
"CITRIX" - Shared Services IT Project	-	-	843
"AVATS" - Advanced Visa Application and Tracking System	1,733	1,600	-
"AISIP" - Asylum/Immigration Strategic Integration Programme	-	1,954	6,592
"AFIS" - Automated Fingerprint Identification System*	-	4,861	7,278

*The AFIS project is jointly funded from the Justice and Garda Votes as both Immigration and Asylum requirements and Garda Operational needs are being met from a single project. The level of funding provided by the Justice, Equality & Law Reform Vote is equal to 61% of the total cost and the balance is funded from the Garda Vote. The total projected cost of the project is €19.9m.

11 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €139,765.

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	741,345	230	38	21,588
Overtime and extra attendance	2,813,863	717	107	38,473
Shift and roster allowances	6,810	1	1	6,810
Miscellaneous	<u>2,139,915</u>	469	74	35,618
Total extra remuneration	<u>5,701,933</u>			

Note: Certain individuals received extra remuneration in more than one category.

13 MISCELLANEOUS ITEMS

In addition to the amount expended under the Subheads, a sum of €6,571 was received from Subhead M. of the Vote for the Office of the Minister for Finance in respect of projects which were part-funded from the Department's Change Management Fund.

A total of €1,028,708 was paid to 28 retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2007.

Ex-gratia payments amounting to €119,488 were made in respect of the non-statutory Legal Aid Scheme for CAB-type actions.

Ex-gratia payments amounting to €612,051 were made in respect of the non-statutory Garda Station Legal Aid Advice Scheme.

Ex-gratia payments amounting to €12,335 in total were made in 3 cases in respect of legal costs to assist next-of-kin at the inquests into the deaths of their respective family members.

Ex-gratia payments amounting to €36,887 ranging from €80 to €8,000 were paid to 19 civil servants with regard to pay related issues.

Ex-gratia payments totalling €184,201 and ranging from €25 to €10,221 were made in 772 cases under the Scheme for the Recognition of Exceptional Performance. 688 of these were individual awards, the remainder were group awards.

An amount of €402,793 was received from the Drugs Initiative Fund and is accounted for through a suspense account.

A sum of €38,293 was brought to account in respect of unrecoverable suspense account balances.

14 EU FUNDING

The outturn shown in Subheads E.1., E.7., D.1. and D.3. includes expenditure in respect of activities co-funded by the European Union.

15 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2007 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2007 €	Cumulative Expenditure to 31 Dec 2007 €
Morris Tribunal	2002	9,577,378	39,643,715
Barr Tribunal	2002	9,247,947	19,829,626
Criminal Injuries Compensation Tribunal	1974	110,264	999,334
Smithwick Tribunal	2005	1,530,394	3,416,658
Rossiter Inquiry	2005	406,314	738,134
Lyons Inquiry	2006	2,967	998,684
Dublin Archdiocese Commission	2006	1,221,185	2,009,712
Casino Commission	2006	213,688	279,411
Location of Victims Remains Commission	2006	240,013	248,065
Restorative Justice Commission	2007	71,466	71,466
Gary Douch Commission of Investigation	2007	286,701	286,701
Independent Examination of the Stardust Victims Committee's case for a reopened Inquiry	2007	516,603	516,603

16 STOCKS

Stocks at 31 December 2007 comprised:

	€000
Stationery	163
Forensic Consumables	114
Office Consumables	2
IT Consumables	178
Publications	-
Miscellaneous	48
Equipment/Clothing	<u>18</u>
	<u>523</u>

17 DUE TO THE STATE

The amount Due to the State at 31 December 2007 consisted of:

	€000
Income Tax	1,446
Value Added Tax	109
Civil Service Pension Scheme	270
Retention Tax	1,837
Pay Related Social Insurance	758
Extra Exchequer Receipts	<u>108</u>
	<u>4,528</u>

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Justice, Equality and Law Reform for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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, Equality and Law Reform. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.



JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008