

## **Appropriation Account 2017**

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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 2017 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 2017, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €21.55 million is liable for surrender to the Exchequer.

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

### ***Transfer of Functions***

Responsibility for the Charities Regulatory Authority transferred to the Department of Rural and Community Development with effect from 26 July 2017 under the Transfer of Departmental Administration and Ministerial Functions Order 2017 (S.1. No. 348 of 2017). In accordance with government accounting procedures, the expenditure for the entire financial year is reflected in the appropriation account of the receiving Department i.e. Department of Rural and Community Development. The prior year end expenditure is shown in Programme A.

## 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 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
- procedures for all key business processes have been documented
- there are systems in place to safeguard the assets.

**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. This includes the following elements:

- 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 it is compliant with procurement law and Government policy and procedures. It utilises a central database to manually cross check expenditure reports drawn from the Financial Management system to ensure that expenditure is on foot of appropriate procurement procedures. The vast majority of tender competitions are now being run by, or in conjunction with, the Office of Government Procurement (OGP). In circumstances where tendering is deemed not feasible, as envisaged in circular 40/2002, approval is sought from the Procurement Officer. An annual return is made to the Comptroller and Auditor General and the Office of Government Procurement in compliance with that circular.

A total of thirty nine supply arrangements are being reported under Circular 40/2002 in 2017 with a total value of €6,577,674 (excluding VAT, as required by the circular). 33 of the 39 are either proprietary with no market exercise possible, in the opinion of the relevant professional experts or OGP related (e.g. process taking longer than anticipated, legal challenges etc.).

These are broken down as follows:

- Fifteen instances totaling expenditure of €2,249,874 where there is a sole supplier for Forensic Science Ireland and ICT related expenditure. This category is mostly where long term support arrangements arise or in respect of consumables for proprietary equipment. Annual renewal costs of some proprietorial ICT licenses are also included.
- Twenty two instances totaling expenditure of €4,253,260, where an existing contract is extended, mostly while OGP led arrangements are put in place. Eighteen of these are the subject of OGP either putting a framework in place or running supplementary tenders to meet the Department's requirements in a range of markets mainly ICT, building security, interpretation and translation and ICT network equipment. In support of the OGP policy of "one voice to market", it is generally deemed not to be prudent to go to market for stop-gap, short-term tenders. Seven of these contracts are now concluded.
- Two instances totaling expenditure of €74,540 where the requirement for highly specialist knowledge precluded running a tender. One relates to the location of victims remains and the other is for an international expert to support the Commission on the Future of Policing.

#### ***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.

#### ***Risk and Control Framework***

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and assigns responsibility for operation of controls to specific staff.

#### ***Ongoing Monitoring and Review***

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

#### ***Review of Effectiveness***

I confirm that the Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the department responsible for the development and maintenance of the internal financial control framework.

***Internal Financial Control Issues***

Arising from the recommendations in recent audit reports, the Department is continually reviewing and strengthening financial and other controls in processes in areas such as ICT project management, the administration of grants and risk management.

**Oonagh McPhillips**

Accounting Officer

Department of Justice and Equality

29 March 2018

## **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

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

##### ***Opinion on the appropriation account***

I have audited the appropriation account for Vote 24 Justice and Equality for the year ended 31 December 2017 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 24 Justice and Equality for the year ended 31 December 2017
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

##### ***Basis of opinion***

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the *Preface to the Appropriation Accounts*. I am independent of the Department of Justice and Equality and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### ***Report on the statement on internal financial control, and on other matters***

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the *Preface to the Appropriation Accounts*.

##### ***Non compliance with procurement rules***

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with procurement rules occurred in respect of contracts that operated in 2017.

**Seamus McCarthy**  
**Comptroller and Auditor General**

21 September 2018

## Vote 24 Justice and Equality

### Appropriation Account 2017

	2017		2016
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>Programme expenditure</b>			
A Leadership in and oversight of justice and equality policy and delivery	59,956	55,048	48,631
B A safe, secure Ireland	160,653	162,099	153,075
C Access to justice for all	51,529	44,281	42,726
D An equal and inclusive society	22,232	19,435	15,645
E An efficient responsive and fair immigration asylum and citizenship system	145,192	141,925	129,765
<b>Gross expenditure</b>	<b>439,562</b>	<b>422,788</b>	<b>389,842</b>
<i>Deduct</i>			
F <b>Appropriations-in-aid</b>	<b>60,598</b>	<b>66,118</b>	<b>64,949</b>
<b>Net expenditure</b>	<b>378,964</b>	<b>356,670</b>	<b>324,893</b>

#### Surplus

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

	2017	2016
	€	€
Surplus to be surrendered	22,293,659	25,522,743
Deferred surrender	(741,000)	—
<b>Surplus to be surrendered</b>	<b>21,552,659</b>	<b>25,522,743</b>

**Oonagh McPhillips**  
Accounting Officer  
Department of Justice and Equality

29 March 2018

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2017

	2017	2016
	€000	€000
Programme cost	378,553	346,537
Pay <sup>a</sup>	24,388	23,526
Non-pay	19,847	19,779
<b>Gross expenditure</b>	<b>422,788</b>	<b>389,842</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>66,118</b>	<b>64,949</b>
<b>Net expenditure</b>	<b>356,670</b>	<b>324,893</b>
<b>Changes in capital assets</b>		
Purchases cash	(7,136)	
Depreciation	4,585	
Loss on disposals	8	
Disposals cash	2	
	(2,541)	2,702
<b>Changes in net current assets</b>		
Increase in closing accruals	2,988	
Decrease in stock	988	
	3,976	3,125
<b>Direct expenditure</b>	<b>358,105</b>	<b>330,720</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	41,224	32,221
Notional rents	4,606	4,493
<b>Net programme cost</b>	<b>403,935</b>	<b>367,434</b>

<sup>a</sup> The pay figure for 2017 includes salaries for the Financial Shared Services Centre amounting to €3,897,016 (2016: €4,138,719). This cost is charged to programme A – Leadership in and oversight of justice and equality policy and delivery, sub-head A.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 and apportioned cost of the Departments' shared service centre.

		<b>2017</b>	<b>2016</b>
		<b>€000</b>	<b>€000</b>
Vote 9 Office of the Revenue Commissioners	e	194	199
Vote 12 Superannuation and Retired Allowances	e	31,849	23,504
Vote 13 Office of Public Works	e	12,222	12,662
Vote 18 National Shared Services Office	e	326	272
Vote 20 Garda Síochána	e	185	170
Central Fund – ministerial pensions		186	208
		<u>44,962</u>	<u>37,015</u>
Vote 24 Allied services – apportioned cost of Financial Shared Services Centre	e	(3,738)	(4,794)
		<u><b>41,224</b></u>	<u><b>32,221</b></u>

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

**Note 2 Statement of Financial Position as at 31 December 2017**

	Note	2017 €000	2016 €000
<b>Capital assets</b>	2.2	<b>20,202</b>	<b>18,598</b>
<b>Current assets</b>			
Bank and cash	2.3	37,462	27,248
Stocks	2.4	640	1,628
Prepayments		4,693	6,723
Accrued income		4,100	4,435
Other debit balances	2.5	1,168	604
<b>Total current assets</b>		<b>48,063</b>	<b>40,638</b>
<b>Less current liabilities</b>			
Accrued expenses		6,503	5,876
Deferred income		99	103
Other credit balances	2.6	37,242	27,229
Net Exchequer funding due	2.7	1,388	623
<b>Total current liabilities</b>		<b>45,232</b>	<b>33,831</b>
<b>Net current assets</b>		<b>2,831</b>	<b>6,807</b>
<b>Net assets</b>		<b>23,033</b>	<b>25,405</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>23,033</b>	<b>25,405</b>

**2.1 State funding account**

	Note	2017 €000	2016 €000
Balance at 1 January		25,405	31,512
Disbursements from the Vote			
Estimate provision	Account	378,964	
Deferred surrender		(741)	
Surplus to be surrendered	Account	(21,553)	
Net vote		356,670	324,893
Net expenditure (cash) borne elsewhere	1.1	41,224	32,221
Non cash expenditure – notional rent	1	4,606	4,493
Net programme cost	1	(403,935)	(367,434)
Capital asset transfer out adjustment	2.2	(937)	(280)
<b>Balance at 31 December</b>		<b>23,033</b>	<b>25,405</b>

## 2.2 Capital assets

	Land and buildings	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Capital assets under development	Total
	€000	€000	€000	€000	€000	€000
<b>Gross assets</b>						
Cost or valuation at 1 January 2017	6,901	1,555	98,750	2,857	2,041	112,104
Additions	—	502	2,493	24	4,117	7,136
Transfer out <sup>1</sup>	—	(27)	(777)	(129)	(395)	(1,328)
Brought into use	—	—	2,154	—	(2,154)	—
Disposals <sup>2</sup>	—	(40)	(1,132)	(32)	—	(1,204)
Cost or valuation at 31 December 2017	6,901	1,990	101,488	2,720	3,609	116,708
<b>Accumulated depreciation</b>						
Opening balance at 1 January 2017	1,170	1,035	89,057	2,244	—	93,506
Depreciation for the year	138	176	4,126	145	—	4,585
Depreciation transfer out <sup>1</sup>	—	(27)	(350)	(14)	—	(391)
Depreciation on disposals <sup>2</sup>	—	(40)	(1,123)	(31)	—	(1,194)
Cumulative depreciation at 31 December 2017	1,308	1,144	91,710	2,344	—	96,506
<b>Net assets at 31 December 2017</b>	<b>5,593</b>	<b>846</b>	<b>9,778</b>	<b>376</b>	<b>3,609</b>	<b>20,202</b>
Net assets at 31 December 2016	5,731	520	9,693	613	2,041	18,598

The above analysis includes assets that relate to the Department and its associated State bodies, in Vote 24.

<sup>1</sup> The assets transferred out mainly relate to the transfer of responsibility for the Charities Regulatory Authority to the Department of Rural and Community Development in July 2017. The item in the vehicles and equipment category relates to a vehicle with an original cost of €27,000 transferred from the Criminal Assets Bureau to the Garda Síochána vote.

<sup>2</sup> Arising from a review of fixed assets which is ongoing, a number of assets mainly with a net book value of nil, which were not in place during the inventory were retired from the asset register in 2017. The removal of these assets from the asset register comprises a significant part of the disposals figure in 2017.

## 2.3 Bank and cash

at 31 December	2017	2016
	€000	€000
PMG balances and cash	24,315	17,922
Commercial bank accounts	13,147	9,326
	<b>37,462</b>	<b>27,248</b>

**2.4 Stocks**

at 31 December	2017	2016
	€000	€000
Stationery	149	158
Forensic consumables	383	233
IT consumables	39	36
Immigration registration cards	11	1,128
Miscellaneous	33	26
Publications	—	23
Equipment/clothing	25	24
	<b>640</b>	<b>1,628</b>

**2.5 Other debit balances**

at 31 December	2017	2016
	€000	€000
Advance to the Office of Public Works	868	29
Imprests	53	56
Recoupment of travel pass scheme	160	424
Criminal Assets Bureau receivership	35	35
Other	52	60
	<b>1,168</b>	<b>604</b>

**2.6 Other credit balances**

at 31 December	2017	2016
	€000	€000
Amounts due to the State		
Income Tax	1,935	2,592
Pay Related Social Insurance	1,129	1,349
Value Added Tax	314	216
Construction Tax	—	1
Professional Service Withholding Tax	2,225	2,096
Balances in departmental accounts	13,147	9,326
	<b>18,750</b>	<b>15,580</b>
Payroll deductions held in suspense	752	863
ESF advance social inclusion project funding 2014 – 2020	2,979	1,702
Asylum, Migration and Integration Fund advance payments 2014 – 2020	14,184	8,473
Emergency resettlement and reach projects	53	53
Extra receipts payable to the Exchequer	7	1
Other	517	557
	<b>37,242</b>	<b>27,229</b>

**2.7 Net Exchequer funding due**

at 31 December	2017	2016
	€000	€000
Surplus to be surrendered	21,553	25,523
Deferred surrender	741	—
Exchequer grant undrawn	(20,906)	(24,900)
<b>Net Exchequer funding due</b>	<b>1,388</b>	<b>623</b>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	37,462	27,248
Debit balances: suspense	1,168	604
	38,630	27,852
<b>Creditors</b>		
Due to State	(18,750)	(15,580)
Credit balances: suspense	(18,492)	(11,649)
	(37,242)	(27,229)
	<b>1,388</b>	<b>623</b>

**2.8 Commitments**

at 31 December	2017	2016
	€000	€000
Procurement of goods and services	8,108	6,162
Capital projects	1,861	51
Total of legally enforceable commitments	<b>9,969</b>	<b>6,213</b>

**2.9 Matured liabilities**

There were no matured liabilities un-discharged at year end 2017 or in the previous year.

### Note 3 Vote Expenditure by Subhead

#### Analysis of administration expenditure

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000). Administration expenditure has been apportioned across the programmes, to present complete programme costings.

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	20,077	20,491	19,387
ii	Travel and subsistence	340	386	274
iii	Training and development and incidental expenses	3,517	6,099	5,139
iv	Postal and telecommunications services	635	1,495	1,213
v	Office equipment and external IT services	5,735	8,771	8,946
vi	Office premises expenses	1,633	1,492	2,024
vii	Consultancy services and value for money and policy reviews	73	30	136
viii	Research	282	80	—
ix	Financial shared services	7,322	5,391	6,186
		<b>39,614</b>	<b>44,235</b>	<b>43,305</b>

#### Significant variations

##### iii Training and development and incidental expenses

Estimate provision: €3.517 million, outturn: €6.099 million

The excess of €2.582 million is mainly due to staff training and development costs of circa €0.400 million, legal costs of approximately €0.390 million and other administrative expenses of €1.792 million, including external contracted services and board members fees.

##### iv Postal and telecommunications services

Estimate provision: €0.635 million, outturn: €1.495 million

The excess of €0.860 million is primarily as a result of increased costs in the provision of the wide area network (WAN) and local area network (LAN) for the Department including additional installation costs for some locations during 2017. There was also additional expenditure on replacement and upgrade of minor telecommunications equipment, including items such as new mobile phones.

##### v Office equipment and external IT services

Estimate provision: €5.735 million, outturn: €8.771 million

The excess expenditure of €3.036 million is due in part to costs associated with the continued expansion of the ICT shared service in terms of number of users, organisations and sites together with software licensing costs associated with the strategic move to a Microsoft-based environment for ongoing and future delivery of services. In addition, costs arising from the development of the Criminal Justice Operational Hub and related general improvements in data analysis, quality and sharing in the Department has also given rise to additional expenditure.

*viii Research*

Estimate provision: €0.282 million, outturn: €0.080 million

The saving of €0.202 million arose due to less expenditure than expected, pending the completion of the Department's Data and Research strategy.

*ix Financial shared services*

Estimate provision: €7.322 million, outturn: €5.391 million

The saving of €1.931 million is mainly due to less ICT costs of approximately €1.2 million, including external support costs and a saving on postal and telecommunication and other administrative costs of approximately €0.260 million. There was also a saving on payroll of €0.471 million.

### Programme A Leadership in and oversight of justice and equality policy and delivery

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	8,905	8,587	8,576
A.2	Administration – non pay	5,751	5,694	6,106
A.3	Prisons Inspectorate	384	303	481
A.4	Garda Ombudsman Commission	9,577	8,769	8,386
A.5	Office of the Garda Inspectorate	1,262	797	904
A.6	Office of Data Protection Commissioner	7,526	6,174	3,906
A.7	Irish Film Classification Office	683	433	786
A.8	Central Authority	135	80	19
A.9	Legal Services Regulatory Authority	1,001	1,023	1,001
A.10	National Property Services Regulatory Authority	1,880	1,971	1,915
A.11	Insolvency Service of Ireland	7,259	5,624	6,528
A.12	Ordnance Survey Ireland	15,593	15,593	7,315
	<i>Charities Regulatory Authority</i>	—	—	2,708
		<b>59,956</b>	<b>55,048</b>	<b>48,631</b>

#### Significant variations

Overall, the expenditure in relation to Programme A was €4.908 million lower than originally provided. €0.375 million of this saving related to administration expenditure and has already been explained and the balance of the variance of €4.533 million was mainly due to the following:

#### A.4 Garda Ombudsman Commission

Estimate provision: €9.577 million, outturn: €8.769 million

The saving of €0.808 million is mainly due to a decision not to proceed with an investigation into allegations of wrongful cancellation of Fixed Charge Notices. This decision was taken due to the major reform which the Fixed Charge Processing System had undergone since the referral was originally made to the Commission. This saving of €1 million was partially offset by a number of additional costs including essential building enhancement work, annual rental increase and other costs associated with setting up specialist teams, which reduced the overall underspend to €0.808 million.

#### A.5 Office of the Garda Inspectorate

Estimate provision: €1.262 million, outturn: €0.797 million

The saving of €0.465 million arose due to savings on both pay and non pay expenditure. A saving on payroll of €0.203 million was mainly due to a recruitment time-lag in replacing members of the Inspectorate team. The balance of the saving of €0.262 million arose from reduced office related expenditure in a number of areas including transport purchases, external service provision, travel and subsistence and office maintenance work.

#### A.6 Office of Data Protection Commissioner

Estimate provision: €7.526 million, outturn: €6.174 million

The saving of €1.352 million is primarily related to payroll expenditure. The Data Protection Commissioner (DPC) obtained sanction to increase the staffing levels to 96 staff in 2017. However, the assignment of staff to the DPC in 2017 occurred on a phased basis during the year and approximately only 80 staff had been recruited by the end of 2017 resulting in the saving in the subhead.



*A.7 Irish Film Classification Office*

Estimate provision: €0.683 million, outturn: €0.433 million

The saving of €0.250 million comprises a saving of €52,000 on payroll which is due to the Office not having a full complement of staff for the entire year. There is an underspend of €198,000 on non-payroll costs which includes a saving on screen rental (€90,000 approximately) and savings on contract staff (€108,000 approximately) due to the downturn in video submissions.

*A.11 Insolvency Service of Ireland*

Estimate provision: €7.259 million, outturn: €5.624 million

The saving of €1.635 million relates to savings in both pay and non pay expenditure. A payroll saving of €0.672 million has arisen due to the Insolvency Service of Ireland not having its full complement of staff particularly in the first half of the year. The non-payroll saving is mainly due to the development of a case management system, which was originally planned for 2017, being deferred until 2018 and the costs associated with the existing system being less than expected.

**Programme B A safe and secure Ireland**

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	7,224	7,345	6,949
B.2	Administration – non pay	4,379	6,579	6,355
B.3	Criminal Assets Bureau	7,585	8,259	6,687
B.4	Probation Service – salaries, wages and allowances	23,241	20,370	19,643
B.5	Probation Service – operating expenses	3,375	2,699	3,372
B.6	Probation Service – services to offenders	16,732	16,637	12,365
B.7	Community Service Order Scheme	2,897	2,008	1,953
B.8	Irish Youth Justice Service	12,652	12,479	17,551
B.9	Funding for services to victims of crime	1,712	1,704	1,446
B.10	Mental Health (Criminal Law) Review Board	397	366	400
B.11	Compensation for personal injuries criminally inflicted	4,233	4,223	3,963
B.12	Legal aid (criminal)	49,302	58,140	52,998
B.13	Legal aid – custody issues	3,000	3,203	2,981
B.14	Parole Board	366	317	348
B.15	Crime prevention measures	1,097	253	397
B.16	Private Security Authority	2,870	2,769	2,640
B.17	COSC – domestic, sexual and gender based violence	2,671	2,487	2,210
B.18	Forensic Science Ireland	15,971	11,372	9,741
B.19	State Pathology	949	889	1,076
		<b>160,653</b>	<b>162,099</b>	<b>153,075</b>

**Significant variations**

Overall, the expenditure in relation to Programme B was €1.446 million higher than originally provided. €2.321 million of this overrun related to administration expenditure which has already been explained. It has been offset by a saving of €0.875 million in the remaining subheads mainly due to the following:

**B.3 Criminal Assets Bureau**

Estimate provision: €7.585 million, outturn: €8.259 million

The excess of €0.674 million arose due to the secondment of additional members of An Garda Síochána to the Criminal Assets Bureau (CAB) and the establishment of the Special Crime Task Force in Dublin, resulting in additional pay and non-pay related costs in 2017. Additional non-pay expenditure also arose due to outstanding legal costs being billed to CAB for payment in late 2017.

**B.4 Probation Service – salaries, wages and allowances**

Estimate provision: €23.241 million, outturn: €20.370 million

The saving of €2.871 million arose due to a number of vacancies which exist within the Probation Service and delays in filling other posts.

**B.5 Probation Service – operating expenses**

Estimate provision: €3.375 million, outturn: €2.699 million

The saving of €0.676 million arose mainly as a result of a reduced charge for ICT managed support in 2017 due to having availed of discounted prepayment terms in late 2016.

*B.7 Community Service Order Scheme*

Estimate provision: €2.897 million, outturn: €2.008 million

The saving of €0.889 million arose due to a number of Community Service Supervisor vacancies which exist within the Probation Service and the phased recruitment of other additional staff in 2017.

*B.12 Legal aid (criminal)*

Estimate provision: €49.302 million, outturn: €58.140 million

The excess of €8.838 million 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.

*B.13 Legal aid – custody issues*

Estimate provision: €3.000 million, outturn: €3.203 million

The excess of €0.203 million is due to a larger number of cases than expected falling due for payment in respect of legal representation under the Custody Issues Scheme. The scheme is an administrative non-statutory arrangement, which provides payment for legal representation in the High Court and the Supreme Court for certain types of cases not covered by Civil Legal Aid or the Criminal Legal Aid Scheme.

*B.15 Crime prevention measures*

Estimate provision: €1.097 million, outturn: €0.253 million

The saving of €0.844 million is primarily due to a funding allocation of €0.600 million being unspent in 2017, pending identification of suitable crime prevention projects related to the implementation of the Mulvey Report on Dublin's North Inner City. The remaining underspend mainly relates to additional funding under the Text Alert Rebate Scheme which was not drawn down in 2017, as the closing date for applications was extended until the end of January 2018.

*B.17 COSC – domestic, sexual and gender based violence*

Estimate provision: €2.671 million, outturn: €2.487 million

The saving of €0.184 million is primarily attributable to a saving in payroll (€132,000) due to staff vacancies and some adjustments in staff work patterns during the year. The balance of the saving of €52,000 is due to a number of new domestic violence intervention programmes with male perpetrators of domestic abuse starting later than anticipated in 2017.

*B.18 Forensic Science Ireland*

Estimate provision: €15.971 million, outturn: €11.372 million

The saving of €4.599 million is mainly as a result of the delay in commencing enabling works for construction of the new Forensic Science Ireland laboratory at Backweston, Co. Kildare. The site enabling works commenced towards the end of 2017 and it is expected that construction of the laboratory will get under way during 2018.

**Programme C Access to justice for all**

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay	175	178	169
C.2	Administration – non pay	106	159	154
C.3	Magdalen Fund	4,552	950	2,400
C.4	Commissions and Special Inquiries	6,824	2,181	3,545
C.5	Legal Aid Board	38,988	39,708	36,188
C.6	Free Legal Advice Centres	98	98	98
C.7	Coroner Service	786	1,007	172
		<b>51,529</b>	<b>44,281</b>	<b>42,726</b>

**Significant variations**

Overall, the expenditure in relation to Programme C was €7.248 million lower than originally provided. There is a small overrun of €0.056 million in relation to administration expenditure which has already been explained. This has been offset by a saving of €7.304 million in the remaining subheads mainly due to the following:

*C.3 Magdalen Fund*

Estimate provision: €4.552 million, outturn: €0.950 million

The saving of €3.602 million arose mainly due to the ongoing delay in commencing the Assisted Decision Making (Capacity) Act 2015 and thus payments could not be made in approximately 17 cases. Probate is awaited for a number of applicants so that payment can be made to their respective estates and a small number of applicants are still considering the offer made to them.

*C.4 Commissions and Special Inquiries*

Estimate provision: €6.824 million, outturn: €2.181 million

The saving of €4.643 million arose mainly due to certain costs, including third party legal costs, not falling due for payment in 2017.

*C.7 Coroner Service*

Estimate provision: €0.786 million, outturn: €1.007 million

The excess of €0.221 million mainly arose due to additional non-payroll costs of approximately €0.342 million including contracted coroner services, legal costs and other administrative expenses. The excess has been offset in part by a saving in payroll of €0.121 million.

**Programme D An equal and inclusive society**

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D.1	Administration – pay	558	567	536
D.2	Administration – non pay	337	508	491
D.3	National Disability Authority	4,028	3,958	3,743
D.4	Office for the Promotion of Migrant Integration	4,957	3,740	3,660
D.5	Social disadvantage measures (dormant accounts funded)	6,000	4,180	2,951
D.6	Grants to national women's organisations	480	480	400
D.7	Traveller initiatives	3,230	2,752	2,080
D.8	Positive Action for Gender Equality	2,385	3,067	1,511
D.9	Disability awareness initiatives	257	183	273
		<b>22,232</b>	<b>19,435</b>	<b>15,645</b>

**Significant variations**

Overall, the expenditure in relation to Programme D was €2.797 million lower than originally provided. There was an overrun of €0.180 million in relation to administration expenditure which has already been explained. This has been offset by a saving of €2.977 million in the remaining subheads mainly due to the following:

*D.4 Office for the Promotion of Migrant Integration*

Estimate provision: €4.957 million, outturn: €3.740 million

The saving of €1.217 million is mainly due to the deferred arrival of approximately half the expected number of refugees under the Irish Refugee Protection Programme. This was mainly due to the lack of available accommodation and the refugees in question are expected to arrive in 2018.

*D.5 Social disadvantage measures (dormant accounts funded)*

Estimate provision: €6.000 million, outturn: €4.180 million

The saving of €1.820 million is mainly due to expenditure for capital and mentoring initiatives within the Garda Youth Diversion Programme being spread over the years 2016 to 2018, rather than being undertaken in 2017 in its entirety. In addition, grant funding approved for anti-human trafficking projects was less than originally envisaged following a review of applications received.

*D.7 Traveller initiatives*

Estimate provision: €3.230 million, outturn: €2.752 million

The saving of €0.478 million arose due to the later than expected publication of the National Traveller and Roma Inclusion Strategy during 2017 and hence all funding was not expended.

*D.8 Positive Action for Gender Equality*

Estimate provision: €2.385 million, outturn: €3.067 million

The excess of €0.682 million is mainly accounted for by expenditure in relation to projects under the European Social Fund in order to maximise the approved funding available from the European Union in relation to this programme. The budget allocation for this subhead has been increased by €0.800 million in 2018.

### Programme E An efficient, responsive and fair immigration, asylum and citizenship system

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
E.1	Administration – pay	7,583	7,711	7,296
E.2	Administration – non pay	4,596	6,907	6,673
E.3	Asylum Migration and Integration Fund	1,500	1,353	18
E.4	Irish Naturalisation and Immigration Service	64,893	58,595	51,641
E.5	Asylum seekers accommodation	66,620	67,359	64,137
		<b>145,192</b>	<b>141,925</b>	<b>129,765</b>

#### Significant variations

Overall, the expenditure in relation to Programme E was €3.267 million lower than originally provided despite an overrun of €2.439 million in administration expenditure which has already been explained. This has been offset by a saving of €5.706 million in the remaining subheads mainly due to the following:

#### *E.3 Asylum Migration and Integration Fund*

Estimate provision: €1.500 million, outturn: €1.353 million

The saving of €0.147 million arose as 10% of the grant funding awarded was withheld pending successful completion of the projects. The overall objective of the EU Asylum Migration and Integration Fund 2014-2020 is to promote the efficient management of migration flows and the implementation, strengthening and development of a common EU approach to asylum and immigration.

#### *E.4 Irish Naturalisation and Immigration Service*

Estimate provision: €64.893 million, outturn: €58.595 million

The saving of €6.298 million refers to savings in both pay and non pay expenditure. A saving of approximately €2.9 million arose in pay as the staff assigned to border controls at Dublin Airport, for case processing in INIS and the implementation of the International Protection Act did not come on stream as quickly as anticipated and the increase in additional staff was partially offset by departures and mobility through transfers and promotions. The underspend in non-pay of approximately €3.4 million is mainly due to factors such as reduced legal costs, lower than anticipated ICT spending on projects which are now expected to be delivered in 2018, and reduced translation costs during the initial period of implementing the International Protection Act.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

	2017		2016
	Estimated €000	Realised €000	Realised €000
1 Film censorship fees	1,703	1,537	1,641
2 Data protection fees	550	746	747
3 EU receipts	500	206	184
4 Miscellaneous receipts	583	1,047	416
5 Immigration registration fees	24,000	29,827	26,339
6 Visa fees	4,000	8,300	8,741
7 Dormant accounts receipts	6,000	4,269	2,940
8 Private Security Authority fees	2,564	3,156	3,241
9 Nationality and citizenship certificates fees	12,500	8,441	11,799
10 Legal Services Regulatory Authority – levy on professional bodies	1	—	—
11 Property Services Regulatory Authority fees	2,300	2,250	2,260
12 Insolvency Service of Ireland fees	680	672	682
13 Pension contribution from OSI staff	390	382	375
14 Receipts from pension-related deduction on public service remuneration	4,827	5,285	5,584
	<b>60,598</b>	<b>66,118</b>	<b>64,949</b>

#### Significant variations

Overall, appropriations-in-aid were €5.520 million more than the estimate.

Explanations for variances are set out below:

#### 1 *Film censorship fees*

Estimate provision: €1.703 million, outturn: €1.537 million

The shortfall in receipts of €0.166 million is due to the continued decrease in video submissions for classification. The budget allocation for 2018 has been reduced accordingly.

#### 2 *Data protection fees*

Estimate provision: €0.550 million, outturn: €0.746 million

The surplus of €0.196 million mainly arises from ongoing engagement by the Office of the Data Protection Commissioner with data controllers and data processors who had not renewed their registration in line with Section 16 of the Data Protection Acts. This, together with a much greater awareness of the requirement of data processors to register, contributed to the increase in fees received in the year.

#### 3 *EU receipts*

Estimate provision: €0.5 million, outturn: €0.206 million

The shortfall in receipts of €0.294 million is as a result of the timing of receipts under this heading being difficult to predict. The allocation for 2018 has been significantly increased in anticipation of increased levels of receipts from the European Social Fund and the Asylum Migration and Integration Fund.

#### 4 *Miscellaneous receipts*

Estimate provision: €0.583 million, outturn: €1.047 million

The increase in receipts of €0.464 million is due to the difficulty in predicting the precise amount of receipts under this category which can vary from year to year.

5 *Immigration registration fees*

Estimate provision: €24 million, outturn: €29.827 million

The surplus fees of €5.827 million is as a result of an increase in the number of non-European Economic Area (EEA) nationals registered over the course of the year. The volume of registrations and consequential income is determined by many factors, including in particular the prevailing economic environment.

6 *Visa fees*

Estimate provision: €4 million, outturn: €8.300 million

The surplus of €4.3 million in visa fees is as a result of an increased demand for both entry and re-entry visa applications. The continued improving economic conditions was a key contributory factor to the increased demand and the growth of tourist visitors from visa required countries also led to an increase in the income received.

7 *Dormant accounts receipts*

Estimate provision: €6 million, outturn: €4.269 million

The shortfall of €1.731 million is mainly due to expenditure for capital and mentoring initiatives within the Garda Youth Diversion Programme being spread over the years 2016 to 2018, rather than being undertaken in 2017 in its entirety. In addition, grant funding approved for anti-human trafficking projects was less than originally envisaged following a review of applications received.

8 *Private Security Authority fees*

Estimate provision: €2.564 million, outturn: €3.156 million

The surplus fees of €0.592 million is due to a higher than anticipated volume of first time contractor applications. Most of the increase is in respect of the electronic security sector and can be attributed to the improving economy and increased compliance action over the past 18 months.

9 *Nationality and citizenship certificates fees*

Estimate provision: €12.5 million, outturn: €8.441 million

The shortfall of €4.059 million is due to the number of citizenship applications and resulting certificates of naturalisation being less than expected.

14 *Receipts from pension-related deduction on public service remuneration*

Estimate provision: €4.827 million, outturn: €5.285 million

The excess receipts of €0.458 million from this source are directly related to payroll costs and were greater than expected.

#### 4.2 Extra receipts payable to the Exchequer

	2017	2016
	€000	€000
Balance at 1 January	1	—
Receipts from voluntary surrender of salary	7	1
Transferred to Exchequer	(1)	—
Balance at 31 December	<u>7</u>	<u>1</u>



## Note 5 Employee Numbers and Pay

The following employee numbers and pay information relates to the Department and its associated State bodies, in Vote 24.

### 5.1 Employee numbers

	2017	2016
<b>Number of staff at year end</b> (full time equivalents)	<b>2,633</b>	<b>2,378</b>

### 5.2 Pay

	2017	2016
	€000	€000
Pay	122,774	116,163
Higher, special or additional duties allowance	284	296
Other allowances	3,272	2,837
Overtime and extra attendance	2,465	2,340
Redundancy and severance	—	58
Employer's PRSI	7,928	7,035
<b>Total pay</b>	<b>136,723</b>	<b>128,729</b>

Pay costs are disbursed amongst a number of subheads.

### 5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2017	Highest individual payment 2016
			€	€
Higher, special or additional duties	38	9	52,906	52,906
Overtime and extra attendance	542	30	29,736	47,606
Shift and roster allowances	154	8	12,009	11,578
Miscellaneous	239	29	24,644	19,112
Extra remuneration in more than one category	163	56	31,655	32,459

#### **5.4 Other remuneration arrangements**

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A total amount of €50,600 was paid to nine retired civil servants who were in receipt of civil service pensions in 2017. In addition, an amount of €283,230 was paid to 21 former public servants and €173,044 to seven former judiciary members who were engaged in various roles in 2017. 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 €1,521,745 was paid through payroll to 137 individuals in respect of duties performed in relation to various boards, committees and commissions, etc.

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#### **5.5 Payroll overpayments**

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Based on the reports provided by the National Shared Services Office, overpayments at the end of 2017 were €613,887 (153 employees) (2016: €550,003, 150 employees). Of this, €405,053 (84 employees) have recovery plans in place.

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#### **5.6 Redundancy and severance**

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No severance payments were made from the Justice and Equality Vote in 2017.

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## Note 6 Miscellaneous

### 6.1 EU Funding

The outturn shown in headings D.8, E.4, E.3/D.4 and F.3 includes the following payments in respect of activities which are co-financed by the EU.

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. Due to technical difficulties encountered in submitting an application for EU funding, it was necessary to make payments of €339,100 in 2016 from the vote to ensure continuity of service. Arising from a further request for EU funding later in 2016, an amount of €385,425 was received in 2017, a proportion of which related to the voted funding provided in 2016.

The Department also received funding from the EU in 2017 for a number of projects that are administered through suspense accounts. This includes a number of projects in the Probation Service and the Asylum Migration and Integration Fund.

Subhead	Description	2017		2016
		Estimate	Outturn	Outturn
		€000	€000	€000
D.8	Positive Action for Gender Equality	—	—	3
E.4	EU receipts (European Returns Fund)	50	—	—
E.3/D.4	European Refugee Fund/European Integration Fund	180	—	—
E.3/D.4	Asylum Migration and Integration Fund	—	—	181
F.3	Other EU Receipts	270	206	—
		<b>500</b>	<b>206</b>	<b>184</b>

## 6.2 Commissions and inquiries

	Year of appointment	2016 €000	2017 €000	Cumulative expenditure to 31 December 2017 €000
<b>Permanent Commissions</b>				
Criminal Injuries Compensation Tribunal	1974	36	112	—
<b>Fixed Purpose Commissions</b>				
Morris Tribunal	2002	1,343	78	68,773
Smithwick Tribunal	2005	56	—	19,485
Location of Victims Remains	2007	529	259	6,997
Ronan MacLochlainn Commission of Investigation	2014	557	16	1,169
Independent Review Mechanism and five inquiries established during 2017 under Section 42 of the Garda Síochána Act 2005	2014	23	131	525
Inquiry under section 109 of the Garda Síochána Act 2005 into the conduct of a GSOC investigation	2015	113	—	176
Commission of Investigation Cavan/Monaghan Garda Division (O'Higgins)	2015	840	—	1,792
Murray Review - (review of the law in respect of providing for access to the retained telecommunications records of journalists)	2016	48	49	97
Independent Stardust Assessment	2017	—	105	105
Disclosures Tribunal	2017	—	1,039	1,039
Commission on the Future of Policing	2017	—	392	392
		<b>3,545</b>	<b>2,181</b>	<b>100,550</b>

### 6.3 Contingent liability

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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, Independent Commission for the Location of Victims Remains, Ronan MacLochlainn Commission of Investigation, the inquiries emanating from 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, the Commission of Investigation Cavan/Monaghan Garda Division, the Disclosures Tribunal and the Commission on the Future of Policing.

The Morris Tribunal was established in 2002 and it published its final report in 2008. The cost of the Tribunal to end December 2017 is €68.8 million. The Department considers that the final payment was made in December 2017. However, correspondence has been received from solicitors who represented one party at the Tribunal indicating that further fee notes may be submitted.

The Smithwick Tribunal concluded at the end of 2013. There are remaining costs to be discharged with regard to two third party costs that have yet to be settled. It is anticipated that, overall, these costs will be in the region of €1.2 million and it is intended that they should be discharged before the end of 2018.

The work of the Independent Commission for the Location of Victims Remains is ongoing. The main costs arise with regard to excavations for remains where sites can be identified. The Commission's 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 expenditure in 2017 was in the region of €259,000 bringing the total spend to-date to almost €7 million.

The MacLochlainn Commission of Investigation was established in August 2014. Its terms of reference were to inquire into the circumstances of the fatal shooting of Ronan MacLochlainn on 1 May 1998 by members of An Garda Síochána. In a report of 24 May 2016, the Sole Member of the Commission, Ms Mary Rose Gearty SC, advised that on 16 May 2016 one person who is identified in the Commission's final report brought an application to the High Court seeking a direction pursuant to Section 35(1) (b) of the Commission of Investigation Act that the report be amended before it is submitted to the Minister for Justice and Equality. The submission of the Commission's final report to the Minister had to await the determination of this court application. The High Court delivered its decision in February 2018 and found in favour of the Commission. It is expected that any remaining costs will be discharged during 2018.

Following the work of the Independent Review Mechanism, the Minister for Justice and Equality set up five inquiries under section 42 of the Garda Síochána Act 2005 on 15 May 2017 to inquire into five separate Garda investigations. The five inquiries are sharing accommodation and administrative support. Expenditure of €131,000 was incurred in 2017. The estimate for the cost of these inquiries is approximately €895,000. The remaining €764,000, to include all third party legal costs is expected to be discharged in 2018.

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). The report in this case was received in the Department in May 2016. There was no associated expenditure for this Inquiry in 2017. It has yet to be determined if any third party legal costs will arise in this case.

The Commission of Investigation in relation to the Cavan/Monaghan Garda Division commenced its work in February 2015 and reported in May 2016. A legal challenge has been initiated in relation to certain aspects of legal costs in this case. The outcome of these proceedings are awaited. Some expenditure is likely to arise in this context and it is not possible at this stage to estimate the amount.

The former Chief Justice, Mr John Murray, was appointed to carry out a review of the law in respect of providing for access to retained communications data. His report was submitted in April 2017. The total expenditure on the Murray Review to date is €97,000. It is not envisaged that there will be further expenditure arising.

The Independent Stardust Assessment was carried out in 2017 by Judge Pat McCartan. Judge McCartan was appointed by the Government to evaluate the claim of new and updated evidence presented by the Stardust Victims' Committee relating to the Stardust tragedy. The assessment report was accepted by Government in November 2017 and furnished to the Committee immediately afterwards, prior to publication. There are no further costs anticipated.

The Disclosures Tribunal was established in February 2017 with Mr Justice Peter Charleton, a judge of the Supreme Court, as the sole member. The Tribunal was established following a review by Mr Justice Iarfhliath O'Neill of two protected disclosures made to the then Tánaiste alleging a campaign at the highest level in the Garda Síochána to discredit the whistleblower, Sgt Maurice McCabe, who made allegations of wrongdoing in the Gardaí. It is not possible to accurately estimate the final costs of the Tribunal as it will depend on a number of factors including the quantum of any third party legal costs which are payable.

The Government established the Commission on the Future of Policing in Ireland in May 2017, under the Chairmanship of Ms Kathleen O'Toole, to carry out a comprehensive examination of policing and develop a blueprint for the future of policing in Ireland. Under its terms of reference the Commission is required to carry out a fundamental review of the role, structures, leadership and management, ethos and culture of policing and existing oversight and consultative arrangements. The Commission is to submit its report to Government by September 2018. It is anticipated that the total expenditure of the Commission will be in the region of €1.5 million.

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## 6.4 Ex-gratia payments

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Ex-gratia payments amounting to €100,817 (2016: €85,231) were made in respect of the non-statutory Legal Aid Scheme for Criminal Assets Bureau 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 €1,864,426 (2016: €1,771,092) were made in respect of the non-statutory Garda Station Legal Aid Advice Scheme. This scheme provides that where a person is detained in a Garda station for the purpose of the investigation of an offence and s/he has a legal entitlement to consult with a solicitor and the person's means are insufficient to enable him/her to pay for such consultation, that consultations with solicitors will be paid for by the State.

Ex-gratia payments totalling €15,759 (2016: €22,182) 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 €19,552 (2016: €3,144) were made in respect of 14 other cases related to the provision of legal aid in criminal proceedings.

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## 6.5 Drugs Initiative Fund

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An amount of €350,183 (2016: €347,349) 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.

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**6.6 Compensation and legal costs**

					2017	2016
	Number of cases	Legal costs paid by the Department €000	Legal costs awarded €000	Compensation awarded €000	Total €000	Total €000
Claims by members of the public	275	1,929	6,825	5	8,759	6,966
Claims by employees	4	47	175	15	237	—
<b>Total</b>		<b>1,976</b>	<b>7,000</b>	<b>20</b>	<b>8,996</b>	<b>6,966</b>

Of the total of €8,996,000 in legal costs, €4,802,000 (53%) 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 and the Property Services Regulatory Authority.

**6.7 Prompt payment of account interest**

The amount of prompt payment interest incurred by the Department in 2017 was €2,087 (2016: €3,836).



## Appendix A Accounts of bodies and funds under the aegis of the Department of Justice and Equality

The following table lists the bodies under the aegis of the Department. It indicates, as at end March 2018, the period to which the last audited financial statements relate and when they were presented to the Oireachtas.

<b>Body/ departmental fund</b>	<b>Last accounting period</b>	<b>Date of audit report</b>	<b>Date received by Minister/ Department</b>	<b>Date presented to the Oireachtas</b>
Criminal Assets Bureau	2016	20 Dec 2017	21 Dec 2017	15 Jan 2018
Garda Síochána Ombudsman Commission	2016	22 Dec 2017	8 Jan 2018	28 Feb 2018
Insolvency Service of Ireland	2016	28 Apr 2017	10 May 2017	30 May 2017
Legal Aid Board	2016	6 Dec 2017	12 Dec 2017	7 Mar 2018
National Disability Authority	2016	28 Jun 2017	18 Jul 2017	25 Jul 2017
Office of Data Protection Commissioner	2016	14 Dec 2017	21 Dec 2017	5 Feb 2018
Private Security Authority	2016	2 Aug 2017	29 Aug 2017	20 Sep 2017
Property Services Regulatory Authority	2016	16 Jun 2017	24 Jul 2017	20 Sep 2017

