

**Appropriation Account 2018**

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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 2018 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 2018, including the amount that could be used as appropriations-in-aid of expenditure for the year and
- provided for capital supply services in 2018 out of unspent 2017 appropriations, under the deferred surrender arrangements established by Section 91 of the Finance Act 2004.

A surplus of €6.874 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 Ordnance Survey Ireland transferred to the Department of Housing, Planning and Local Government with effect from 1 January 2018 under the Transfer of Departmental Administration and Ministerial Functions Order 2017 (S.1. No. 573 of 2017).

## 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;

### *Group accounting for fixed assets*

Notes 1 and 2 to the appropriation account reflect fixed asset values and related depreciation charges for assets owned by the Department and a number of the bodies under the aegis of the Department.

### *Depreciation*

Capital assets are depreciated on a straight line basis over their estimated useful life starting in the month the asset is placed in service. Buildings are depreciated at a rate of 2% per annum on a straight line basis over the estimated useful life. Vehicles and equipment are depreciated at a rate of 20% per annum on a straight line basis over the estimated useful life.

## **Statement on Internal Financial Control**

### ***Responsibility for system of internal financial control***

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

### ***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 the National Shared Services Office 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.

***Non-compliance with procurement rules***

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). An annual return is made to the Comptroller and Auditor General and the Office of Government Procurement in compliance with Department of Finance Circular 40/2002.

Thirty five contracts with a value of €6,673,592 (excluding VAT) have been included in the circular 40/02 return as they exceed the reporting threshold of €25,000 and were awarded (inter alia) without a competitive process, as follows

- Eighteen contracts with a value of €3,768,553 are considered non-competitive and non-compliant. These contracts were extended beyond the original contract date without a new competitive process, primarily while revised arrangements are being put in place by OGP.
- Sixteen contracts with a value of €2,869,515 are considered non-competitive but compliant as the services were provided by sole suppliers or as a result of urgent need.
- One contract with a value of €35,524 is considered non-competitive but compliant as it was awarded on the basis of security concerns.

***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 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 the appropriate level of management, 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 and the administration of grants.

**Aidan O'Driscoll**  
Accounting Officer  
Department of Justice and Equality

29 March 2019

## **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 2018 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 2018
- 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 national procurement rules occurred in respect of contracts that operated in 2018.

**Seamus McCarthy**  
Comptroller and Auditor General

20 September 2019

## Vote 24 Justice and Equality

## Appropriation Account 2018

		2018		2017
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A	Leadership in and oversight of justice and equality policy and delivery			
	<i>Original</i>	49,065		
	<i>Supplementary</i>	(3,479)		
			45,586	55,048
B	A safe, secure Ireland			
	<i>Original</i>	165,716		
	<i>Deferred surrender</i>	741		
	<i>Supplementary</i>	12,846		
			179,303	162,099
C	Access to justice for all			
	<i>Original</i>	53,871		
	<i>Supplementary</i>	305		
			54,176	44,281
D	An equal and inclusive society			
	<i>Original</i>	25,704		
	<i>Supplementary</i>	(2,655)		
			23,049	19,435
E	An efficient responsive and fair immigration asylum and citizenship system			
	<i>Original</i>	149,887		
	<i>Supplementary</i>	7,997		
			157,884	141,925
	<b>Gross expenditure</b>		<b>459,998</b>	<b>422,788</b>
<i>Deduct</i>				
F	<b>Appropriations-in-aid</b>			
	<i>Original</i>	74,464		
	<i>Supplementary</i>	7,014		
			<b>81,478</b>	<b>66,118</b>
<b>Net expenditure</b>				
	<i>Original</i>	369,779		
	<i>Deferred surrender</i>	741		
	<i>Supplementary</i>	8,000		
			<b>378,520</b>	<b>356,670</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. €942,000 of unspent allocations in respect of the capital elements of Subhead B.18 was carried forward to 2019.

	<b>2018</b>	<b>2017</b>
	€	€
Surplus to be surrendered	7,816,484	22,293,659
Deferred surrender	(942,000)	(741,000)
<b>Surplus to be surrendered</b>	<b><u>6,874,484</u></b>	<b><u>21,552,659</u></b>

**Aidan O'Driscoll**  
Accounting Officer  
Department of Justice and Equality

29 March 2019

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2018

	<u>2018</u>	<u>2017</u>
	€000	€000
Programme cost	408,673	378,553
Pay	26,611	24,388
Non-pay	20,447	19,847
<b>Gross expenditure</b>	<b>455,731</b>	<b>422,788</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>85,027</b>	<b>66,118</b>
<b>Net expenditure</b>	<b>370,704</b>	<b>356,670</b>
<b>Changes in capital assets</b>		
Purchases cash	(6,805)	
Depreciation	4,549	
Loss on disposals	6	
Disposals cash	4	
	<u>(2,246)</u>	<u>(2,541)</u>
<b>Changes in net current assets</b>		
Increase in closing accruals	285	
Increase in stock	(123)	
	<u>162</u>	<u>3,976</u>
<b>Direct expenditure</b>	<b>368,620</b>	<b>358,105</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	43,391	41,224
Notional rents	4,693	4,606
<b>Net programme cost</b>	<b>416,704</b>	<b>403,935</b>

#### 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.

	<u>2018</u>	<u>2017</u>
	€000	€000
Vote 9 Office of the Revenue Commissioners	279	194
Vote 12 Superannuation and Retired Allowances	34,755	31,849
Vote 13 Office of Public Works	11,903	12,222
Vote 18 National Shared Services Office	279	326
Vote 20 Garda Síochána	195	185
Central Fund – ministerial pensions	186	186
	<u>47,597</u>	<u>44,962</u>
Costs of shared services provided to other Votes	(4,206)	(3,738)
	<u><b>43,391</b></u>	<u><b>41,224</b></u>

**Note 2 Statement of Financial Position as at 31 December 2018**

	<b>Note</b>	<b>2018</b>	<b>2017</b>
		<b>€000</b>	<b>€000</b>
<b>Capital assets</b>	2.2	<b>22,448</b>	<b>20,202</b>
<b>Current assets</b>			
Bank and cash	2.3	27,219	37,462
Stocks	2.4	763	640
Prepayments		5,101	4,693
Accrued income		4,330	4,100
Other debit balances	2.5	1,184	1,168
<b>Total current assets</b>		<b>38,597</b>	<b>48,063</b>
<b>Less current liabilities</b>			
Accrued expenses		7,377	6,503
Deferred income		148	99
Other credit balances	2.6	27,190	37,242
Net Exchequer funding due	2.7	1,213	1,388
<b>Total current liabilities</b>		<b>35,928</b>	<b>45,232</b>
<b>Net current assets</b>		<b>2,669</b>	<b>2,831</b>
<b>Net assets</b>		<b>25,117</b>	<b>23,033</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>25,117</b>	<b>23,033</b>

**2.1 State funding account**

	<b>Note</b>	<b>2018</b>	<b>2017</b>
		<b>€000</b>	<b>€000</b>
Balance at 1 January		23,033	25,405
Disbursements from the Vote			
Estimate provision	Account	378,520	
Deferred surrender	Account	(942)	
Surplus to be surrendered	Account	(6,874)	
Net vote		370,704	356,670
Net expenditure (cash) borne elsewhere	1.1	43,391	41,224
Non cash expenditure – notional rent	1	4,693	4,606
Net programme cost	1	(416,704)	(403,935)
Capital asset transfer out adjustment	2.2	—	(937)
<b>Balance at 31 December</b>		<b>25,117</b>	<b>23,033</b>

**2.2 Capital assets <sup>a</sup>**

	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 2018	6,901	1,990	101,488	2,720	3,609	116,708
Additions	—	28	2,247	134	4,396	6,805
Transfer out <sup>b</sup>	—	(158)	(1)	—	—	(159)
Brought into use	—	—	748	—	(748)	—
Disposals <sup>c</sup>	—	(144)	(6,943)	(80)	—	(7,167)
Cost or valuation at 31 December 2018	6,901	1,716	97,539	2,774	7,257	116,187
<b>Accumulated depreciation</b>						
Opening balance at 1 January 2018	1,308	1,144	91,710	2,344	—	96,506
Depreciation for the year	138	225	4,090	96	—	4,549
Depreciation transfer out <sup>b</sup>	—	(158)	(1)	—	—	(159)
Depreciation on disposals <sup>c</sup>	—	(144)	(6,933)	(80)	—	(7,157)
Cumulative depreciation at 31 December 2018	1,446	1,067	88,866	2,360	—	93,739
<b>Net assets at 31 December 2018</b>	<b>5,455</b>	<b>649</b>	<b>8,673</b>	<b>414</b>	<b>7,257</b>	<b>22,448</b>
Net assets at 31 December 2017	5,593	846	9,778	376	3,609	20,202

Notes <sup>a</sup> The statement of capital assets reflects assets for the entire Department including a number of agencies in Vote 24 who also prepare separate financial statements.

<sup>b</sup> The transfers out in the vehicles category relates to vehicles with an original cost of €158,000 transferred from the Criminal Assets Bureau and Garda Inspectorate to the Garda Síochána Vote. Another transfer out refers to a printer transferred to the Department of Foreign Affairs and Trade Vote.

<sup>c</sup> Obsolete IT hardware and software assets were retired from the asset register in 2018. The removal of these fully depreciated assets from the asset register comprises a significant part of the disposals figure in 2018.

**2.3 Bank and cash**

at 31 December	2018	2017
	€000	€000
PMG balances	21,337	24,315
Other commercial bank accounts	5,882	13,147
	<u>27,219</u>	<u>37,462</u>

**Other accounts**

The Property Services Regulatory Authority (two accounts) and the National Disability Authority (one account) hold a total of €3,447,952 (2017; €3,144,256) in commercial bank accounts. Moneys in these accounts are managed and administered by the agencies in question in relation to a compensation fund in the case of the Property Services Regulatory Authority and non-voted income in the case of the National Disability Authority. No moneys due to or paid from the vote are transmitted through these bank accounts.

In addition, the Legal Aid Board has 35 bank accounts totalling €6,082,954 (2017; €6,288,319). Those bank accounts are included in the accounts of the Legal Aid Board, as each legal aid centre operates its own bank account.

**2.4 Stocks**

at 31 December	2018	2017
	€000	€000
Stationery	153	149
Forensic consumables	517	383
IT consumables	48	39
Immigration registration cards	—	11
Miscellaneous	18	33
Equipment/clothing	27	25
	<u>763</u>	<u>640</u>

**2.5 Other debit balances**

at 31 December	2018	2017
	€000	€000
Advance to the Office of Public Works	124	868
Imprests	56	53
Recoupment of travel pass scheme	733	160
Criminal Assets Bureau receivership	35	35
Other	236	52
	<u>1,184</u>	<u>1,168</u>

**2.6 Other credit balances**

at 31 December	2018	2017
	€000	€000
Amounts due to the State		
Income Tax	1,772	1,935
Pay Related Social Insurance	1,007	1,129
Value Added Tax	271	314
Professional Service Withholding Tax	2,134	2,225
Balances in departmental accounts	5,882	13,147
	<u>11,066</u>	<u>18,750</u>
Payroll deductions held in suspense	662	752
ESF advance of social inclusion project funding 2014 – 2020	2,979	2,979
Asylum, Migration and Integration Fund advance payments 2014 – 2020	12,014	14,184
Emergency resettlement and reach projects	53	53
Extra receipts payable to the Exchequer	18	7
Other	398	517
	<u>27,190</u>	<u>37,242</u>

**2.7 Net Exchequer funding due**

at 31 December	2018	2017
	€000	€000
Surplus to be surrendered	6,874	21,553
Deferred surrender	942	741
Exchequer grant undrawn	(6,603)	(20,906)
<b>Net Exchequer funding due</b>	<u>1,213</u>	<u>1,388</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	27,219	37,462
Debit balances: suspense	1,184	1,168
	<u>28,403</u>	<u>38,630</u>
<b>Creditors</b>		
Due to State	(11,066)	(18,750)
Credit balances: suspense	(16,124)	(18,492)
	<u>(27,190)</u>	<u>(37,242)</u>
	<u>1,213</u>	<u>1,388</u>

**2.8 Commitments**

at 31 December	<b>2018</b>	<b>2017</b>
	<b>€000</b>	<b>€000</b>
Procurement of goods and services	10,677	8,108
Capital projects	3,562	1,861
Total of legally enforceable commitments	<b>14,239</b>	<b>9,969</b>

**2.9 Matured liabilities**

There were no matured liabilities un-discharged at year end 2018 or in the previous year.

**2.10 Contingent liabilities**

Please refer to Note 6.1 in relation to commissions and special inquiries.

## Note 3 Vote Expenditure

### Analysis of administration expenditure

	Estimate provision		2018		2017
			Outturn		Outturn
	€000	€000	€000	€000	€000
I	Salaries, wages and allowances				
	<i>Original</i>	20,816			
	<i>Supplementary</i>	<u>2,000</u>			
			22,816	22,640	20,491
li	Travel and subsistence		338	397	386
lii	Training and development and incidental expenses				
	<i>Original</i>	3,867			
	<i>Supplementary</i>	<u>1,700</u>			
			5,567	6,119	6,099
Iv	Postal and telecommunications services				
	<i>Original</i>	635			
	<i>Supplementary</i>	<u>800</u>			
			1,435	1,484	1,495
V	Office equipment and external IT services				
	<i>Original</i>	6,735			
	<i>Supplementary</i>	<u>2,000</u>			
			8,735	9,019	8,771
Vi	Office premises expenses		1,633	1,272	1,492
vii	Consultancy services and value for money and policy reviews		73	129	30
viii	Research		282	52	80
ix	Financial shared services <sup>a</sup>				
	<i>Original</i>	6,693			
	<i>Supplementary</i>	<u>(750)</u>			
			5,943	5,946	5,391
			<b>46,822</b>	<b>47,058</b>	<b>44,235</b>

Note <sup>a</sup> A pay figure for 2018 includes salaries for the Financial Shared Services Centre amounting to €3,970,764 (2017: €3,897,016). This cost is charged to programme A – Leadership in and oversight of justice and equality policy and delivery, sub-head A.1 Administration – pay.

**Significant variations**

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

*iii Training and development and incidental expenses*

Estimate provision: €3.867 million, outturn: €6.119 million

The excess of €2.252 million compared with the original allocation of €3.867 million is reflected in part in the supplementary estimate of €1.7 million for the subhead. The excess expenditure relates mainly to legal costs of €350,000 and other administrative expenses of €1.9 million including external contracted services.

*iv Postal and telecommunications services*

Estimate provision: €635,000, outturn: €1.484 million

The excess of €849,000 compared with the original allocation of €635,000 is reflected in the supplementary estimate of €800,000 for the subhead. The overrun arose mainly as a result of costs in relation to the Wide Area Network (WAN) links (approximately €600,000) which cover the 75 sites nationally on the shared services and connection to the Government Cloud Network. In addition, there was expenditure on telecommunications infrastructure for the implementation of the External-facing Application Hosting Environment project (€110,000) and a review of the Local Area Network (LAN) (€140,000)

*v Office equipment and external IT services*

Estimate provision: €6.735 million, outturn: €9.019 million

The excess expenditure of €2.284 million compared with the original allocation of €6.735 million, is reflected in the supplementary estimate of €2 million for the subhead. The overrun relates mainly to Build to Share and Digital First service enhancements. These include the implementation of the External-facing Application Hosting Environment project. This project facilitates the operation of systems allowing secure access from sources external to the ICT shared service. Costs were also incurred bringing new applications for enhanced data sharing into production and the deployment of Microsoft applications as business tools.

*viii Research*

Estimate provision: €282,000, outturn: €52,000

The saving of €230,000 arose as a number of research projects were in planning during 2018 and will be carried out in 2019 under the Department's Research Plan.

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

		2018		2017
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	9,032		
	<i>Supplementary</i>	<u>274</u>		
			9,306	8,587
A.2	Administration – non – pay			
	<i>Original</i>	5,409		
	<i>Supplementary</i>	<u>585</u>		
			5,994	5,694
A.3	Prisons Inspectorate			
	<i>Original</i>	391		
	<i>Supplementary</i>	<u>172</u>		
			563	303
A.4	Garda Ombudsman Commission			
	<i>Original</i>	10,051		
	<i>Supplementary</i>	<u>(400)</u>		
			9,651	8,769
A.5	Office of the Garda Inspectorate		1,286	797
A.6	Office of Data Protection Commissioner		1,001	
	<i>Original</i>	11,669		
	<i>Supplementary</i>	<u>(2,755)</u>		
			8,914	6,174
A.7	Irish Film Classification Office			
	<i>Original</i>	692		
	<i>Supplementary</i>	<u>(112)</u>		
			580	433
A.8	Central Authority		135	80
A.9	Legal Services Regulatory Authority		1,001	1,023
A.10	Property Services Regulatory Authority		2,015	1,971
A.11	Insolvency Service of Ireland			
	<i>Original</i>	7,382		
	<i>Supplementary</i>	<u>(1,243)</u>		
			6,139	5,624
A.12	Judicial Appointments Commission		1	—
A.13	Judicial Council		1	—
	<i>Ordnance Survey Ireland</i>		—	15,593
			<b>45,586</b>	<b>55,048</b>
			<b>44,733</b>	

**Significant variations**

Overall, the expenditure in relation to Programme A was €4.332 million lower than (originally) provided. The original \*estimate of €49.065 million was decreased by €3.479 million through the supplementary estimate and the variation in expenditure is mainly due to the following.

**A.3 Prisons Inspectorate**

Estimate provision: €391,000, outturn: €538,000

There was an overspend of €147,000 compared to the original allocation of €391,000, which was met through a supplementary estimate of €172,000. The reason for the overspend is due primarily to additional payroll costs in 2018 of €105,000 following the appointment of the new Inspector of Prisons during 2018. There were additional non payroll costs of €42,000 in respect of replacements to ICT equipment and enhanced external support on professional services being required.

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

Estimate provision: €1.286 million, outturn: €1.001 million

The saving of €285,000 arose due to savings on both pay and non-pay expenditure. A saving on payroll of €78,000 arose as a result of a delay in filling vacancies due to staff departures during the year. The saving in non-pay expenditure of €207,000 was mainly due to planned works on the upkeep and maintenance of the building and purchase of certain office equipment not taking place as originally scheduled in 2018.

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

Estimate provision: €11.669 million, outturn: €8.058 million

There is a saving of €3.611 million compared with the original estimate provision, which is reflected in part in a reduction in the subhead of €2.755 million in the supplementary estimate for the vote in 2018. The overall saving comprises €2.538 million in payroll and €1.073 million in non-payroll expenditure. The saving on payroll arose due to the assignment of staff on a phased basis during the year which means that only a part year cost was incurred. In addition, the total number of staff at year end was 108 which was less than the expected level of 142. The non-payroll saving is mainly due to legal costs which did not fall due for payment as certain cases were on-going.

**A.7 Irish Film Classification Office**

Estimate provision: €692,000, outturn: €547,000

A saving of €145,000 arises compared with the original estimate provision of €692,000 which is reflected in part in a reduction in the subhead of €112,000 in the supplementary estimate for the vote in 2018. An underspend of €54,000 on payroll arises as vacancies remained unfilled during the year. The remainder of the underspend of €91,000 is accounted for by reduced costs for Assistant Classifiers as a result of a decrease in DVD submissions of 16% on the previous year.

**Programme B A safe and secure Ireland**

		2018		2017
		Estimate provision		Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	7,518		
	<i>Supplementary</i>	660		
			8,178	7,345
B.2	Administration – non - pay			
	<i>Original</i>	4,861		
	<i>Supplementary</i>	1,613		
			6,474	6,579
B.3	Criminal Assets Bureau			
	<i>Original</i>	7,948		
	<i>Supplementary</i>	1,000		
			8,948	8,259
B.4	Probation Service – salaries, wages and allowances			
	<i>Original</i>	23,643		
	<i>Supplementary</i>	(2,500)		
			21,143	20,370
B.5	Probation Service – operating expenses			
	<i>Original</i>	3,375		
	<i>Supplementary</i>	550		
			3,925	2,699
B.6	Probation Service – services to offenders		16,732	16,637
B.7	Community Service Order Scheme			
	<i>Original</i>	2,971		
	<i>Supplementary</i>	(600)		
			2,371	2,008
B.8	Irish Youth Justice Service			
	<i>Original</i>	12,663		
	<i>Supplementary</i>	200		
			12,863	12,479
B.9	Funding for services to victims of crime		1,712	1,704
B.10	Mental Health (Criminal Law) Review Board		400	366
B.11	Compensation for personal injuries criminally inflicted			
	<i>Original</i>	4,279		
	<i>Supplementary</i>	2,400		
			6,679	4,223
B.12	Legal aid (criminal)			
	<i>Original</i>	49,302		
	<i>Supplementary</i>	15,698		
			65,000	58,140
B.13	Legal aid – custody issues		3,000	3,203
B.14	Parole Board			
	<i>Original</i>	373		
	<i>Supplementary</i>	68		
			441	317

		2018		2017
		Estimate provision		Outturn
		€000	€000	€000
B.15	Crime prevention measures			
	<i>Original</i>	1,197		
	<i>Supplementary</i>	(400)		
			797	253
B.16	Private Security Authority		2,923	2,769
B.17	COSC – domestic, sexual and gender based violence			
	<i>Original</i>	2,684		
	<i>Supplementary</i>	(250)		
			2,434	2,487
B.18	Forensic Science Ireland			
	<i>Original</i>	19,166		
	<i>Deferred surrender</i>	741		
	<i>Supplementary</i>	(5,758)		
			14,149	11,372
B.19	State Pathology			
	<i>Original</i>	969		
	<i>Supplementary</i>	165		
			1,134	889
			<b>179,303</b>	<b>162,099</b>
			<b>175,935</b>	

### Significant variations

Overall, the expenditure in relation to Programme B was €9.478 million higher than (originally) provided. The original estimate of €166.457 million was increased by €12.846 million through the supplementary estimate and the variation in expenditure is mainly due to the following.

#### B.3 Criminal Assets Bureau

Estimate provision: €7.948 million, outturn: €8.832 million

The excess of €884,000 compared with the original allocation of €7.948 million is reflected in the supplementary estimate of €1 million for the subhead. The excess expenditure relates mainly to payroll costs due to the ongoing assignment of additional staffing resources to the Criminal Assets Bureau in response to increased activity levels.

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

Estimate provision: €23.643 million, outturn: €20.775 million

A saving of €2.868 million arises compared with the original estimate provision of €23.643 million which is reflected in part in a reduction in the subhead of €2.5 million in the supplementary estimate for the vote in 2018. The underspend arises due to vacancies across the Service in respect of which recruitment is ongoing. In response to difficulties in recruiting staff to meet service delivery needs in certain locations, locum probation officer competitions are also being undertaken.

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

Estimate provision: €3.375 million, outturn: €3.975 million

The excess of €600,000 relative to the original estimate provision arises as a result of increased costs associated with delivery of services, primarily ICT and estate facilities and management. The overrun was largely met through a supplementary estimate of €550,000.

**B.7 Community Service Order Scheme**

Estimate provision: €2.971 million, outturn: €2.138 million

A saving of €833,000 arises compared with the original estimate provision of €2.971 million which is reflected in a reduction in the subhead of €600,000 in the supplementary estimate for the vote in 2018. The saving arose due to delays in filling a number of Community Service Supervisor vacancies within the Probation Service.

**B.11 Compensation for personal injuries criminally inflicted**

Estimate provision: €4.279 million, outturn: €6.667 million

The excess of €2.388 million compared with the original allocation of €4.279 million is reflected in the supplementary estimate of €2.4 million for the subhead. The additional requirement was due to a number of large awards of compensation during the year.

**B.12 Legal aid (criminal)**

Estimate provision: €49.302 million, outturn: €64.809 million

The excess of €15.507 million compared with the original allocation of €49.302 million is reflected in the supplementary estimate of €15.698 million for the subhead. The additional requirement 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. The allocation for this subhead has been increased to €61.3 million in 2019.

**B.13 Legal aid – custody issues**

Estimate provision: €3 million, outturn: €2.672 million

The saving of €328,000 is due to a smaller number of cases than expected falling due for payment in respect of legal representation under the Custody Issues Scheme which is demand led. The fees and expenses due to the legal practitioners are paid in accordance with the terms and conditions of the scheme.

**B.15 Crime prevention measures**

Estimate provision: €1.197 million, outturn: €598,000

A saving of €599,000 arises compared with the original estimate provision of €1.197 million which is reflected in part in a reduction in the subhead of €400,000 in the supplementary estimate for the vote in 2018. The underspend is due to a number of crime prevention initiatives not being fully progressed in 2018 including Garda CCTV projects and a Garda Community Bus for Dublin's North East Inner City (NEIC). The Department is committed to providing financial support to crime prevention projects which arose on foot of the Mulvey Report 'Creating a Brighter Future'. It is envisaged these projects will be rolled out in 2019.

**B.16 Private Security Authority**

Estimate provision: €2.923 million, outturn: €2.7 million

The saving of €223,000 is primarily due to a delay in the publication of the 2018-2021 Strategic Plan which resulted in expenditure on projects within the Plan being deferred until 2019. In addition, the licensing of individuals in the event security sector which had been scheduled for 2018 has not taken place due to the delay in bringing in new vetting regulations and hence led to the deferral of some expenditure in 2018.

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

Estimate provision: €2.684 million, outturn: €2.349 million

A saving of €335,000 arises compared with the original estimate provision of €2.684 million which is reflected in part in a reduction in the subhead of €250,000 in the supplementary estimate for the vote in 2018. Payroll savings of €189,000 are as a result of a number of vacancies which remained unfilled throughout the year. The saving on non-payroll costs of €146,000 is as a result of a delay in the rollout of a number of new Domestic Violence Intervention Programmes nationwide. These programmes commenced later than was originally proposed in a number of locations.

**B.18** *Forensic Science Ireland*

Estimate provision: €19.907 million, outturn: €12.849 million

A saving of €7.058 million arises compared with the original estimate provision of €19.166 million (plus deferred surrender of €741,000) which is reflected in part in a reduction in the subhead of €5.758 million in the supplementary estimate for the vote in 2018. There is a total underspend in the capital allocation of €8.4 million mainly because of the necessity to delay issuing the tender documentation for the main construction contract. This arose due to the complexity of the project and recent changes in international Forensic Laboratory standards. An amount of €942,000 in unspent capital is carried forward to 2019 under the capital carryover provisions. The underspend in capital was offset in part by an overspend in current expenditure of €1.347 million for the procurement of essential supplies for the Laboratory based on increased workload.

**B.19** *State Pathology*

Estimate provision: €969,000, outturn: €1.198 million

The excess of €229,000 relative to the original estimate provision of €969,000 was partially met through a supplementary estimate of €165,000. The additional costs arise due to the recruitment of an Acting Deputy State Pathologist in September 2018 and the necessity to engage certain locum staff to provide additional cover.

**Programme C Access to justice for all**

		2018		2017
		Estimate provision		Outturn
		€000	€000	€000
C.1	Administration – pay			
	<i>Original</i>	182		
	<i>Supplementary</i>	16		
			198	178
C.2	Administration – non pay			
	<i>Original</i>	118		
	<i>Supplementary</i>	39		
			157	159
C.3	Magdalen Fund			
	<i>Original</i>	2,558		
	<i>Supplementary</i>	450		
			3,008	2,044
C.4	Commissions and Special Inquiries		7,838	6,874
C.5	Legal Aid Board		40,275	40,275
C.6	Free Legal Advice Centres		98	98
C.7	Coroner Service			
	<i>Original</i>	2,802		
	<i>Supplementary</i>	(200)		
			2,602	2,820
			<b>54,176</b>	<b>52,468</b>
				<b>44,281</b>

**Significant variations**

Overall, the expenditure in relation to Programme C was €1.403 million lower than (originally) provided. The original estimate of €53.871 million was increased by €305,000 through the supplementary estimate and the variation in expenditure is mainly due to the following.

**C.3 Magdalen Fund**

Estimate provision: €2.558 million, outturn: €2.044 million

There is a saving of €514,000 compared with the original allocation of €2.558 million even though it was envisaged that there would be additional expenditure in this subhead and hence a supplementary estimate of €450,000 was obtained. However, this anticipated expenditure did not materialise principally because fewer claims than anticipated were paid under an addendum to the scheme introduced in May 2018 and expected legal costs arising from litigation were not finalised. In addition, grant of probate to allow for redress payments to the estates of deceased applicants were not completed and acceptance of offers of redress to a number of applicants were still under consideration at end of year.

**C.4 Commissions and Special Inquiries**

Estimate provision: €7.838 million, outturn: €6.874 million

The saving of €964,000 arose mainly due to certain costs, including third party legal costs, not falling due for payment in 2018.

**Programme D An equal and inclusive society**

		2018		2017
		Estimate provision		Outturn
		€000	€000	€000
D.1	Administration – pay			
	<i>Original</i>	581		
	<i>Supplementary</i>	50		
			631	567
D.2	Administration – non pay			
	<i>Original</i>	375		
	<i>Supplementary</i>	125		
			500	508
D.3	National Disability Authority		4,487	4,029
D.4	Office for the Promotion of Migrant Integration			3,958
	<i>Original</i>	5,196		
	<i>Supplementary</i>	(2,230)		
			2,966	2,940
D.5	Social disadvantage measures (dormant accounts funded)		5,000	4,321
D.6	Grants to national women's organisations		500	515
D.7	Traveller initiatives		3,380	3,353
D.8	Positive Action for Gender Equality		3,185	3,094
D.9	Disability awareness initiatives		—	—
D.10	Decision support service			183
	<i>Original</i>	3,000		
	<i>Supplementary</i>	(600)		
			2,400	2,111
			<b>23,049</b>	<b>21,501</b>
				<b>19,435</b>

**Significant variations**

Overall, the expenditure in relation to Programme D was €4.203 million lower than (originally) provided. The original estimate of €25.704 million was reduced by €2.655 million through the supplementary estimate and the variation in expenditure is mainly due to the following.

**D.3 National Disability Authority**

Estimate provision: €4.487 million, outturn: €4.029 million

The saving of €458,000 is accounted for by a saving on pay of €208,000 mainly as a result of delays in filling open positions and staff on secondment to another Department. Savings of €250,000 on non-pay arose as some projects planned for 2018 commenced later than envisaged. In addition, expenditure on Disability Awareness Funding Programmes was lower due to a delay in receipt of project proposals.

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

Estimate provision: €5.196 million, outturn: €2.94 million

A saving of €2.256 million arises compared with the original estimate provision of €5.196 million which is reflected in a reduction in the subhead of €2.23 million in the supplementary estimate for the vote in 2018. Staff numbers were not increased during 2019 as there was no significant increase in the number of refugees arriving under the Irish Refugee Protection Programme. This factor primarily accounted for the underspend which is distributed equally between pay and non-pay costs.

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

Estimate provision: €5 million, outturn: €4.321 million

The saving of €679,000 is largely due to expenditure on projects in relation to a Roma Employment Scheme, Anti-Human Trafficking Initiatives and Traveller Mediation Services being deferred until 2019. This mainly arose due to the necessary process for selection of projects not being concluded in 2018.

*D.10 Decision support service*

Estimate provision: €3 million, outturn: €2.111 million

The Assisted Decision Making (Capacity) Act 2015 provides for the establishment of the Decision Support Service within the Mental Health Commission to support decision-making by and for adults with capacity difficulties and to regulate those who provide support to these adults. A saving of €889,000 arises compared with the original estimate provision of €3 million which is reflected in part in a reduction in the subhead of €600,000 in the supplementary estimate for the vote in 2018. The underspend arises due to the fact that the Decision Support Service (DSS) cannot be fully established until the regulatory framework is in place and the appropriate ICT systems and infrastructure have been procured and implemented. Certain items of expenditure were deferred pending a detailed planning exercise which was completed in 2018 and will inform the implementation plan for the service.

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

		2018		2017
		Estimate provision	Outturn	Outturn
		€000	€000	€000
E.1	Administration – pay			
	<i>Original</i>	7,892		
	<i>Supplementary</i>	694	8,586	8,520
E.2	Administration – non - pay			
	<i>Original</i>	5,104		
	<i>Supplementary</i>	1,694	6,798	6,951
E.3	Asylum Migration and Integration Fund		1,500	1,108
E.4	Irish Naturalisation and Immigration Service			
	<i>Original</i>	68,771		
	<i>Supplementary</i>	(4,271)		
			64,500	66,506
E.5	Asylum seekers accommodation			
	<i>Original</i>	66,620		
	<i>Supplementary</i>	9,880		
			76,500	78,009
			<b>157,884</b>	<b>161,094</b>
				<b>141,925</b>

**Significant variations**

Overall, the expenditure in relation to Programme E was €11.207 million higher than (originally) provided. The original estimate of €149.887 million was increased by €7.997 million through the supplementary estimate and the variation in expenditure is mainly due to the following.

*E.3 Asylum Migration and Integration Fund*

Estimate provision: €1.5 million, outturn: €1.108 million

The saving of €392,000 arose as 10% of the grant funding awarded was withheld pending successful completion of the projects. Also, two projects were terminated and a number of second payments to other projects were deferred until 2019.

*E.5 Asylum seekers accommodation*

Estimate provision: €66.62 million, outturn: €78.009 million

The excess of €11.389 million compared with the original allocation of €66.62 million is reflected in part in the supplementary estimate of €9.88 million for the subhead. The reason for the additional requirement is primarily due to the increase of 19.8% in the number of international protection applicants accommodated by the Reception and Integration Agency (RIA) from 5,100 at end 2017 to 6,110 at end 2018. In order to meet this increase in demand, RIA has been expanding capacity within existing centres and identifying new premises for use as accommodation centres.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

		2018		2017
		Estimated	Realised	Realised
		€000	€000	€000
1	Film censorship fees			
	<i>Original</i>	1,503		
	<i>Supplementary</i>	(103)		
			1,400	1,261
2	Data protection fees			1,537
	<i>Original</i>	150		
	<i>Supplementary</i>	72		
			222	234
3	EU receipts			746
	<i>Original</i>	16,500		
	<i>Supplementary</i>	(1,400)		
			15,100	15,434
4	Miscellaneous receipts		583	206
5	Immigration registration fees			1,047
	<i>Original</i>	25,000		
	<i>Supplementary</i>	6,000		
			31,000	33,429
6	Visa fees			29,827
	<i>Original</i>	5,000		
	<i>Supplementary</i>	4,000		
			9,000	9,552
7	Dormant accounts receipts		5,000	8,300
8	Private Security Authority fees			4,269
	<i>Original</i>	2,564		
	<i>Supplementary</i>	(239)		
			2,325	2,416
9	Nationality and citizenship certificates fees			3,156
	<i>Original</i>	10,500		
	<i>Supplementary</i>	(1,400)		
			9,100	9,407
10	Legal Services Regulatory Authority – levy on professional bodies		1	8,441
11	Property Services Regulatory Authority fees		2,300	—
12	Insolvency Service of Ireland fees		680	2,250
13	Receipts from pension-related deduction on public service remuneration			672
	<i>Original</i>	4,683		
	<i>Supplementary</i>	84		
			4,767	5,140
	<i>Pension Contribution from OSI Staff</i>		—	5,285
			—	382
			<b>81,478</b>	<b>85,027</b>
				<b>66,118</b>

**Significant variations**

Overall, the appropriations-in-aid were €10.563 million higher than (originally) provided. The original estimate of €74.464 million was increased by €7.014 million through the supplementary estimate and the surplus in receipts is mainly due to the following:

**1 Film censorship fees**

Estimate provision: €1.503 million, outturn: €1.261 million

The shortfall in receipts of €242,000 relative to the original estimate provision is primarily due to the continued decrease in DVD submissions for classification. DVD submissions fell from 3,089 in 2017 to 2,621 in 2018.

**3 EU Receipts**

Estimate provision: €16.5 million, outturn: €15.434 million

The original receipts target of €16.5 million was reduced by €1.4 million in the supplementary estimate as it was apparent that the full estimated allocation would not be realised in 2018. As it transpired, there was a small surplus of €334,000 against the final allocation. It is difficult to predict exactly the final amount of receipts in this subhead in any particular financial year as it depends on the timing of the receipts based on claims submitted.

**4 Miscellaneous receipts**

Estimate provision: €583,000, outturn: €812,000

The surplus in receipts of €229,000 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: €25 million, outturn: €33.429 million

A surplus of €8.429 million arises compared with the original estimate provision of €25 million which is reflected in part in an increased allocation of €6 million in the supplementary estimate for the vote in 2018. The increased fee intake represents an increase in non-nationals registered over the course of the year. This is a figure that is unpredictable as it can be impacted by a number of variables including the economic environment and therefore may easily vary significantly, both up and down, from initial estimates.

**6 Visa fees**

Estimate provision: €5 million, outturn: €9.552 million

A surplus of €4.552 million arises compared with the original estimate provision of €5 million which is reflected in an increased allocation of €4 million in the supplementary estimate for the vote in 2018. The surplus in receipts is due to increased demand with both entry and re-entry visa applications increasing significantly during 2018. During 2018, applications for entry visas world-wide increased by 11.7% to 140,537 and re-entry applications increased by 4% to 53,707.

**7 Dormant accounts receipts**

Estimate provision: €5 million, outturn: €4.404 million

The shortfall in receipts of €596,000 is mainly due to expenditure on projects in relation to a Roma Employment Scheme, Anti-Human Trafficking Initiatives and Traveller Mediation Services being deferred until 2019. This mainly arose due to the necessary process for selection of projects not being concluded in 2018.

**8 Private Security Authority fees**

Estimate provision: €2.564 million, outturn: €2.416 million

The shortfall in receipts of €148,000 relative to the original estimate provision of €2.564 million is as a result of the replacement of the 2 year licence with a 3 year licence for individuals in 2016 thus no licence renewals falling due in 2018 from this source. The shortfall was not covered entirely by increased income from other sectors within the industry.

**9 Nationality and citizenship certificates fees**

Estimate provision: €10.5 million, outturn: €9.407 million

A shortfall in receipts of €1.093 million arises compared with the original estimate provision of €10.5 million which is reflected in part in a reduced allocation of €1.4 million in the supplementary estimate for the vote in 2018. The fee income was lower than anticipated due to a continuing decline from the historically high figures of recent years in the number of citizenship applications and resulting certificates of naturalisation issued annually.

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

Estimate provision: €4.683 million, outturn: €5.14 million

The surplus receipts of €457,000 are directly related to payroll costs and were greater than expected.

**4.2 Extra receipts payable to the Exchequer**

	<b>2018</b>	<b>2017</b>
	<b>€000</b>	<b>€000</b>
Balance at 1 January	7	1
Receipts from voluntary surrender of salary	18	7
Transferred to Exchequer	(7)	(1)
Balance at 31 December	<u><b>18</b></u>	<u><b>7</b></u>

## Note 5 Staffing and Remuneration

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

### 5.1 Employee numbers (full time equivalents)

	2018	2017
Number of staff at year end	2,781	2,633

### 5.2 Pay

	2018 €000	2017 €000
Pay	135,110	122,774
Higher, special or additional duties allowance	233	284
Other allowances	3,938	3,272
Overtime and extra attendance	2,537	2,465
Employer's PRSI	9,189	7,928
<b>Total pay</b>	<b>151,007</b>	<b>136,723</b>

Note 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	
			2018 €	2017 €
Higher, special or additional duties	44	9	52,906	52,906
Overtime and extra attendance	528	32	35,440	29,736
Shift and roster allowances	190	9	12,174	12,009
Miscellaneous	249	39	53,138	24,644
Extra remuneration in more than one category	187	66	37,294	31,655

### 5.4 Other remuneration arrangements

A total amount of €111,717 was paid to thirteen retired civil servants who were in receipt of civil service pensions in 2018. In addition, an amount of €358,766 was paid to seventeen former public servants and €506,288 to seven former judiciary members who were engaged in various roles in 2018. 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 €2,955,975 was paid through payroll to 184 individuals in respect of duties performed in relation to various boards, committees and commissions, etc.

## **5.5 Payroll overpayments**

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Based on reports provided by the National Shared Services Office, overpayments at the end of 2018 were €687,028<sup>a</sup> (173 employees) (2017: €613,887, 153 employees). Of this, €348,889 (72) employees have recovery plans in place.

14 overpayment recovery plans in respect of 11 individuals to the value of €6,932 were transferred to nine government departments / offices in 2018.

<sup>a</sup> This figure excludes overpayment amounts for 30 employees where the amount due is pending calculation.

## Note 6 Miscellaneous

### 6.1 Committees, commissions and special inquiries

	Year of appointment	2017	2018	Cumulative expenditure to 31 December 2018
		€000	€000	€000
<b>Permanent Commissions</b>				
Criminal Injuries Compensation Tribunal <sup>a</sup>	1974	112	31	—
<b>Fixed Purpose Commissions</b>				
Morris Tribunal <sup>b</sup>	2002	78	—	68,773
Smithwick Tribunal <sup>c</sup>	2005	—	404	19,889
Location of Victims Remains <sup>d</sup>	2007	259	388	7,385
Ronan MacLochlainn Commission of Investigation <sup>e</sup>	2014	16	6	1,175
Independent Review Mechanism and five inquiries established during 2017 under Section 42 of the Garda Síochána Act 2005 <sup>f</sup>	2014	131	538	1,063
Murray Review - (review of the law in respect of providing for access to the retained telecommunications records of journalists) <sup>g</sup>	2016	49	—	97
Independent Stardust Assessment <sup>h</sup>	2017	105	—	105
Disclosures Tribunal <sup>i</sup>	2017	1,039	1,927	2,966
Commission on the Future of Policing <sup>j</sup>	2017	392	1,429	1,821
Independent Reporting Commission <sup>k</sup>	2017	—	52	52
Referendum Commissions <sup>l</sup>	2018	—	2,095	2,095
Hickson Commission of Investigation <sup>m</sup>	2018	—	4	4
		<b>2,181</b>	<b>6,874</b>	<b>105,425</b>

- Notes
- <sup>a</sup> The costs in relation to the Criminal Injuries Compensation Tribunal will continue as the work of the Tribunal is ongoing.
- <sup>b</sup> The Morris Tribunal was established in 2002 and it published its final report in 2008. The cost of the Tribunal to date is €68.8 million. There was no expenditure in 2018 and it is not envisaged that there will be any further expenditure.
- <sup>c</sup> The Smithwick Tribunal concluded at the end of 2013. There are remaining costs to be discharged with regard to one third party that have yet to be settled. It is anticipated that these costs should be discharged before the end of 2019. Further payments are anticipated.
- <sup>d</sup> The work of the Independent Commission for the Location of Victims Remains is ongoing, with three victims remains still to be recovered. 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 2018 of €388,000 was associated with searches in Orristown, Co. Meath and Bragan, Co. Meath and brings the total spend to-date to almost €7.4 million. Further payments are anticipated.

- <sup>e</sup> 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. The final report of the Commission was published in December 2018. Any remaining costs related to the Commission are not expected to be significant.
- <sup>f</sup> 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 in 2017 to inquire into five separate Garda investigations. The five inquiries are sharing accommodation and administrative support. Two of these inquiries were concluded in April 2018 and the remaining three are expected to be completed in 2019. Expenditure of €538,000 was incurred in 2018. All remaining costs are expected to be discharged in 2019. Further payments are anticipated.
- <sup>g</sup> 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 associated with the review.
- <sup>h</sup> 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.
- <sup>i</sup> 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. Judge Charleton laid his report before the Dáil in October 2018. Expenditure of €1.9 million was incurred in 2018. It is not possible to accurately estimate the final cost of the first module of the Tribunal as it will depend on a number of factors including the quantum of any third party legal costs which are expected to be discharged in 2019. Further payments are anticipated. Mr. Justice Séan Ryan took up his appointment in December 2018 to conduct the inquiry into the remaining term of reference as provided for in the instrument establishing the Tribunal. It is anticipated that this second module will take approximately eighteen months to two years to complete.
- <sup>j</sup> 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. The Commission submitted its report to Government in September 2018. Expenditure in 2018 amounted to €1.4 million bringing the total expenditure of the Commission to over €1.8 million. As the work of the Commission is now complete no material expenditure remains to be incurred in 2019.
- <sup>k</sup> The Independent Reporting Commission (IRC) was established in 2017 and will run for a period of five years. It is a four member cross border body established under the 2015 Fresh Start Agreement engaging in wide ranging consultations in order to report annually on the progress in Northern Ireland on implementing the agreed initiatives to counter all forms of paramilitarism. The first report from the IRC was presented to the Irish and UK Governments in October 2018. It is anticipated that the annual cost for the remaining four years will be in the region of €50,000. Further payments are anticipated.
- <sup>l</sup> The Referendum Commission incurred costs of €2.095 million in 2018 in relation to the Blasphemy Referendum. No further expenditure is expected to be incurred in 2019 in relation to this referendum.
- <sup>m</sup> The Hickson Commission of Investigation was established in November 2018 in response to complaints or allegations of child sexual abuse made against Bill Kenneally and related matters. This Commission will inquire into what, if any, level of knowledge of the offences committed by Bill Kenneally was held by a number of organisations including An Garda Síochána, the RC Diocese of Waterford, the South Eastern Health Board, Basketball Ireland and certain political figures in the relevant time period. It is expected that the Commission will run for one year with an approximate cost of €1.3 million. Further payments are anticipated.

## 6.2 Ex-gratia payments

Ex-gratia payments amounting to €121,824 (2017: €100,817) 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 €1,796,764 (2017: €1,864,426) 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 €10,487 (2017: €15,759) 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 €33,158 (2017: €19,522) were made in respect of 20 other cases related to the provision of legal aid in criminal proceedings.

## 6.3 Drugs Initiative Fund

An amount of €338,066 (2017: €350,183) 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.

## 6.4 Compensation and legal costs

					2018	2017
	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	535	936	7,873	556	9,365	8,759
Claims by employees	5	3	—	—	3	237
<b>Total</b>		<b>939</b>	<b>7,873</b>	<b>556</b>	<b>9,368</b>	<b>8,996</b>

Note Of the total of €9,368,000, €6,291,000 (67%) 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, Civil Law Reform, the Office of the Data Protection Commissioner, the Garda Síochána Ombudsman Commission and the Property Services Regulatory Authority.

### 6.5 Prompt payment of account interest

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The amount of prompt payment interest incurred by the Department in 2018 was €3,675 (2017: €2,087).

### 6.6 EU Funding

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The outturns shown in Subheads B.6, B.8, D.4, E.3. and E.4 include payments in respect of activities which are co-financed by the EU. Estimates of receipts and actual outturns (recorded in note 4.1, subhead 3) were as follows.

Subhead description	2018		2017
	Estimate €000	Outturn €000	Outturn €000
ESF - Programme for Employability , Inclusion and Learning (PEIL) 2014 – 2020 (ESF)	6,000	6,589	—
Asylum, Migration and Integration Fund (AMIF) 2014 - 2020			
Original	10,500		
Supplementary	(1,400)		
	9,100	8,845	—
F.3 Other EU receipts	—	—	206
	<u>15,100</u>	<u>15,434</u>	<u>206</u>

Note The Department also received advance funding from the EU in 2018 which is administered through suspense accounts.

## 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 2019, 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	2017	20 Dec 2018	20 Dec 2018	4 Jan 2019
Garda Síochána Ombudsman Commission	2017	26 Nov 2018	25 Mar 2019	Pending
Insolvency Service of Ireland	2017	6 Jun 2018	8 Jun 2018	9 Jul 2018
Legal Aid Board	2017	6 Dec 2018	18 Jan 2019	Pending
National Disability Authority	2017	1 Jun 2018	12 Jun 2018	26 Jul 2018
Office of Data Protection Commissioner	2017	20 Dec 2018	16 Jan 2019	16 Jan 2019
Private Security Authority	2017	5 Oct 2018	17 Oct 2018	27 Feb 2019
Property Services Regulatory Authority	2017	21 Dec 2018	10 Jan 2019	Pending
Legal Services Regulatory Authority	2017	20 Dec 2018	24 Jan 2019	15 Feb 2019