

Appropriation Account 2019

Vote 24

Justice and Equality

Introduction

As Accounting Officer for Vote 24, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2019 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

- a) granted by Dáil Éireann under the Appropriation Act 2019, including the amount that could be used as appropriations-in-aid of expenditure for the year and
- b) provided for capital supply services in 2019 out of unspent 2018 appropriations, under the deferred surrender arrangements established by Section 91 of the Finance Act 2004.

A surplus of €8.978 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.

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 there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines in so far as these are within its control. 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.

Forty one contracts with a value of €8,641,259 (excluding VAT) have been included in the 40/02 return as they exceed the reporting threshold of €25,000 (excluding VAT) and were awarded (inter alia) without a competitive process.

The Department is compliant with the exception of 22 contracts to the value of €5,708,769. These contracts are considered non-competitive and non-compliant as they were extended beyond the original contract date without a new competitive process, the details of which are as follows:

- Four contracts with a value of €1,060,874 have now been awarded.
- Sixteen contracts with a value of €4,089,475 are the subject of revised procurement arrangements being put in place by OGP or have commenced preparing tender specifications.
- Two contracts with a value of €558,420 were extended to allow for transition to new systems.

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

25 March 2020

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 2019 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 2019, and
- 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 2019.

Seamus McCarthy
Comptroller and Auditor General

21 September 2020

Vote 24 Justice and Equality

Appropriation Account 2019

	2019		2018
	Estimate provision		Outturn
	€000	€000	€000
Programme expenditure			
A Leadership in and oversight of justice and equality policy and delivery			
<i>Original</i>	64,540		
<i>Supplementary</i>	<u>(6,507)</u>		
		58,033	56,529
B A safe, secure Ireland			44,733
<i>Original</i>	192,944		
<i>Deferred surrender</i>	942		
<i>Supplementary</i>	<u>(7,630)</u>		
		186,256	180,448
C Access to justice for all			175,935
<i>Original</i>	54,942		
<i>Supplementary</i>	<u>2,596</u>		
		57,538	55,977
D An equal and inclusive society			52,468
<i>Original</i>	30,661		
<i>Supplementary</i>	<u>(2,201)</u>		
		28,460	24,509
E An efficient responsive and fair immigration asylum and citizenship system			21,501
<i>Original</i>	158,291		
<i>Supplementary</i>	<u>67,512</u>		
		225,803	222,620
Gross expenditure		556,090	540,083
<i>Deduct</i>			
F Appropriations-in-aid			
<i>Original</i>	77,664		
<i>Supplementary</i>	<u>20,470</u>		
		98,134	91,105
Net expenditure			85,027
<i>Original</i>	423,714		
<i>Deferred surrender</i>	942		
<i>Supplementary</i>	<u>33,300</u>		
		457,956	448,978
			370,704

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.

	2019	2018
	€	€
Surplus	8,977,803	7,816,484
Deferred surrender	—	(942,000)
Surplus to be surrendered	<u>8,977,803</u>	<u>6,874,484</u>

Aidan O'Driscoll

Accounting Officer
Department of Justice and Equality

25 March 2020

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2019

	2019		2018
	€000	€000	€000
Programme cost		479,591	408,673
Pay		30,551	26,611
Non pay		29,941	20,447
Gross expenditure		540,083	455,731
<i>Deduct</i>			
Appropriations-in-aid		91,105	85,027
Net expenditure		448,978	370,704
Changes in capital assets			
Purchases cash	(7,413)		
Depreciation	4,185		
Loss on disposals	45		
Disposals cash	1	(3,182)	(2,246)
Changes in net current assets			
Decrease in closing accruals	(11,108)		
Increase in stock	(316)	(11,424)	162
Direct expenditure		434,372	368,620
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		45,648	43,391
Notional rents		4,860	4,693
Net programme cost		484,880	416,704

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 24 borne elsewhere and apportioned cost of the Department's shared services centre.

	2019	2018
	€000	€000
Vote 9 Office of the Revenue Commissioners	307	279
Vote 12 Superannuation and Retired Allowances	37,189	34,755
Vote 13 Office of Public Works	11,849	11,903
Vote 18 National Shared Services Office	221	279
Vote 20 Garda Síochána	204	195
Central Fund – Ministerial pensions	191	186
Costs of shared services provided to other votes	(4,313)	(4,206)
	45,648	43,391

Note 2 Statement of Financial Position as at 31 December 2019

	Note	2019 €000	2018 €000
Capital assets	2.1	25,630	22,448
Current assets			
Bank and cash	2.2	32,119	27,219
Stocks	2.3	1,079	763
Prepayments		12,282	5,101
Accrued income		8,276	4,330
Other debit balances	2.4	1,489	1,184
Total current assets		<u>55,245</u>	<u>38,597</u>
Less current liabilities			
Accrued expenses		7,456	7,377
Deferred income		88	148
Other credit balances	2.5	32,630	27,190
Net Exchequer funding	2.6	978	1,213
Total current liabilities		<u>41,152</u>	<u>35,928</u>
Net current assets		<u>14,093</u>	<u>2,669</u>
Net assets		<u>39,723</u>	<u>25,117</u>
Represented by:			
State funding account	2.7	<u>39,723</u>	<u>25,117</u>

2.1 Capital assets ^a

	Buildings	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Capital assets under development	Total
	€000	€000	€000	€000	€000	€000
Gross assets						
Cost or valuation at 1 January 2019	6,901	1,716	97,539	2,774	7,257	116,187
Additions	—	352	3,697	45	3,319	7,413
Brought into use	—	—	316	—	(316)	—
Disposals ^b	—	(179)	(1,275)	(16)	(37)	(1,507)
Cost or valuation at 31 December 2019	6,901	1,889	100,277	2,803	10,223	122,093
Accumulated Depreciation						
Opening balance at 1 January 2019	1,446	1,067	88,866	2,360	—	93,739
Depreciation for the year	138	256	3,709	82	—	4,185
Depreciation on disposals ^b	—	(179)	(1,266)	(16)	—	(1,461)
Cumulative depreciation at 31 December 2019	1,584	1,144	91,309	2,426	—	96,463
Net assets at 31 December 2019	5,317	745	8,968	377	10,223	25,630
Net assets at 31 December 2018	5,455	649	8,673	414	7,257	22,448

Notes ^a 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.

^b Obsolete IT hardware and software assets were retired from the asset register in 2019. The removal of these assets from the asset register comprises a significant part of the disposals figure in 2019.

2.2 Bank and cash

at 31 December	2019	2018
	€000	€000
PMG balances	21,799	21,337
Other commercial bank account balances	10,320	5,882
	32,119	27,219

2.3 Stocks

at 31 December	2019	2018
	€000	€000
Stationery	124	153
Forensic consumables	421	517
IT consumables	81	48
Resident permits/travel documents	410	—
Miscellaneous	18	18
Equipment/clothing	25	27
	1,079	763

2.4 Other debit balances

at 31 December	2019	2018
	€000	€000
Advance to the Office of Public Works	19	124
Imprests	56	56
Recoupment of travel pass scheme	787	733
Criminal Assets Bureau receivership	20	35
Payroll suspense account (Paypath)	469	—
Other	138	236
	1,489	1,184

2.5 Other credit balances

at 31 December	2019	2018
	€000	€000
Amounts due to the State		
Income tax	2,038	1,772
Pay related social insurance	1,181	1,007
Value added tax	387	271
Professional services withholding tax	2,045	2,134
Balances in departmental accounts	10,320	5,882
	15,971	11,066
Payroll deductions held in suspense	679	662
ESF advance of social inclusion project funding 2014–2020	2,979	2,979
Asylum, Migration and Integration Fund advance payments 2014–2020	12,466	12,014
Emergency resettlement and reach projects	53	53
Extra receipts payable to the Exchequer	25	18
Other	457	398
	32,630	27,190

2.6 Net Exchequer funding

at 31 December	2019	2018
	€000	€000
Surplus to be surrendered	8,978	6,874
Deferred surrender	—	942
Exchequer grant undrawn	(8,000)	(6,603)
Net Exchequer funding	978	1,213
Represented by:		
Debtors		
Bank and cash	32,119	27,219
Debit balances: suspense	1,489	1,184
	33,608	28,403
Creditors		
Due to State	(15,971)	(11,066)
Credit balances: suspense	(16,659)	(16,124)
	(32,630)	(27,190)
	978	1,213

2.7 State funding account

	Note	2019	2018
		€000	€000
Balance at 1 January		25,117	23,033
Disbursements from the Vote			
Estimate provision	Account	457,956	
Surplus to be surrendered	Account	(8,978)	
Net vote		448,978	370,704
Expenditure (cash) borne elsewhere	1.1	45,648	43,391
Non cash expenditure – notional rent	1	4,860	4,693
Net programme cost	1	(484,880)	(416,704)
Balance at 31 December		39,723	25,117

2.8 Commitments

At 31 December	2019	2018
	€000	€000
Procurement of goods and services	71,974	10,677
Capital projects	2,802	3,562
Total of legally enforceable commitments	74,776	14,239

2.9 Matured liabilities

There were no matured liabilities un-discharged at year end 2019 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

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

		Estimate provision		2019	2018
				Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances				
	<i>Original</i>	22,711			
	<i>Supplementary</i>	3,670			
			26,381	26,518	22,640
ii	Travel and subsistence		338	343	397
iii	Training and development and incidental expenses				
	<i>Original</i>	3,867			
	<i>Supplementary</i>	3,000			
			6,867	6,823	6,119
iv	Postal and telecommunication services				
	<i>Original</i>	635			
	<i>Supplementary</i>	1,450			
			2,085	2,391	1,484
v	Office equipment and external IT services				
	<i>Original</i>	6,935			
	<i>Supplementary</i>	2,250			
			9,185	9,534	9,019
vi	Office premises expenses				
	<i>Original</i>	1,633			
	<i>Supplementary</i>	300			
			1,933	2,307	1,272
vii	Consultancy services and value for money and policy reviews		73	135	129
viii	Research		282	279	52
ix	Financial shared services ^a				
	<i>Original</i>	6,560			
	<i>Supplementary</i>	(400)			
			6,160	5,998	5,946
x	Justice and policing transformation programme				
	<i>Original</i>	10,000			
	<i>Supplementary</i>	(3,000)			
			7,000	6,164	—
			60,304	60,492	47,058

Note ^a The figure for 2019 includes salaries for the Financial Shared Services Centre amounting to €4,032,874 (2018: €3,970,764). 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 outlines the reasons for significant variations in administration expenditure (+/- 25% and €100,000).

iii Training and development and incidental expenses

Estimate provision: €3.867 million, outturn: €6.823 million

The excess of €2.956 million compared with the original allocation of €3.867 million is reflected in the supplementary estimate of €3 million for the subhead. The overrun relates mainly to administrative expenses and fees including contracted services of over €2 million.

iv Postal and telecommunications services

Estimate provision: €635,000, outturn: €2.391 million

The excess expenditure of €1.756 million compared with the original allocation of €635,000 is reflected in the supplementary estimate of €1.45 million for the subhead. The overrun is primarily as a result of additional expenditure on the WAN (Wide Area Network) telecommunication links of €805,000, telephony (devices, operating systems and support) of €765,000 and additional infrastructure for the Local Area Network (€186,000) resulting from the expansion of the user base.

v Office equipment and external IT services

Estimate provision: €6.935 million, outturn: €9.534 million

The excess expenditure of €2.599 million compared with the original allocation of €6.935 million, is partly reflected in the supplementary estimate of €2.25 million for the subhead. The overrun resulted from costs linked to: infrastructure upgrades required for the expanding user base and for improved systems' performance (€1.366 million); increased Microsoft licensing costs (€520,000); Website requirements (€356,000); independent security consultancy (€118,000) and the ICT elements of the Transformation Programme for the Department (€239,000).

x Justice and policing transformation programme

Estimate provision: €10 million, outturn: €6.164 million

There is a saving of €3.836 million compared with the original estimate which is reflected in part in a reduction in the subhead of €3 million in the supplementary estimate for the vote in 2019. It was anticipated originally that ancillary support costs additional to the main external support contract would be required in respect of the Justice Transformation Programme, but these were not necessary in 2019 accounting for part of the underspend. Also, elements of the Policing Transformation Programme (A Policing Service for the Future) are funded from this subhead. However, this is a four year programme and in 2019, less expenditure than planned actually arose while the various programme strands were being established and progressed by An Garda Síochána.

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

		Estimate provision		2019	2018
		€000	€000	Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay				
	<i>Original</i>	9,532			
	<i>Supplementary</i>	440			
			9,972	10,103	9,153
A.2	Administration – non pay				
	<i>Original</i>	15,255			
	<i>Supplementary</i>	(1,397)			
			13,858	13,120	6,202
A.3	Prisons Inspectorate		496	646	538
A.4	Garda Ombudsman Commission		10,658	10,660	9,847
A.5	Office of the Garda Inspectorate		1,295	1,119	1,001
A.6	Office of the Data Protection Commissioner				
	<i>Original</i>	15,280			
	<i>Supplementary</i>	(4,500)			
			10,780	10,448	8,058
A.7	Irish Film Classification Office				
	<i>Original</i>	696			
	<i>Supplementary</i>	(50)			
			646	503	547
A.8	Central Authority		135	72	62
A.9	Legal Services Regulatory Authority		1,001	1,000	1,000
A.10	Property Services Regulatory Authority		2,250	2,591	2,054
A.11	Insolvency Service of Ireland				
	<i>Original</i>	7,440			
	<i>Supplementary</i>	(800)			
			6,640	6,239	6,271
A.12	Judicial Appointments Commission				
	<i>Original</i>	251			
	<i>Supplementary</i>	(200)			
			51	—	—
A.13	Judicial Council		251	28	—
			58,033	56,529	44,733

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €8.011 million lower than (originally) provided. The original estimate of €64.54 million was decreased by €6.507 million through the supplementary estimate and the variation in expenditure is mainly due to the following.

A.3 Prisons Inspectorate

Estimate provision: €496,000, outturn: €646,000

The excess of €150,000 relates to an overspend in non-payroll costs. It primarily relates to the cost of temporary office accommodation in Dublin, external professional support being required and an increase in the number of travel and subsistence claims due to the number of death in custody investigations.

A.5 Office of the Garda Inspectorate

Estimate provision: €1.295 million, outturn: €1.119 million

The saving of €176,000 is mainly attributable to a reduced requirement for consultancy services in 2019, changes to the design and publication of Inspectorate reports as well as the deferring of planned works to the office.

A.6 Office of Data Protection Commissioner

Estimate provision: €15.28 million, outturn: €10.448 million

A saving of €4.832 million arises compared with the original estimate provision of €15.28 million which is reflected in part in a reduction in the subhead of €4.5 million in the supplementary estimate for the vote in 2019. Savings of €1.8 million arose on pay due to the timing of recruitment campaigns and vacancies not being filled. Savings in non-pay expenditure of approximately €3 million are primarily as a result of lower accommodation costs than expected as a new office was not procured in 2019 as planned. Also, less than anticipated legal costs were incurred in 2019.

A.7 Irish Film Classification Office

Estimate provision: €696,000, outturn: €503,000

A saving of €193,000 arises compared with the original estimate provision of €696,000 which is reflected in part in a reduction in the subhead of €50,000 in the supplementary estimate for the vote in 2019. There is a saving on pay of €47,000 as the full complement of staff were not in place throughout the year. The remainder of the underspend of €146,000 is as a result of a decrease of DVD submissions on the previous year along with planned expenditure on research which will now not materialise until 2020.

A.10 Property Services Regulatory Authority

Estimate provision: €2.25 million, outturn: €2.591 million

The excess of €341,000 is mainly due to increased legal costs incurred by the Authority in performing its statutory function. Additional costs of €100,000 arose in relation to a media campaign.

A.11 Insolvency Service Ireland

Estimate provision: €7.44 million, outturn: €6.239 million

A saving of €1.201 million arises compared with the original estimate provision of €7.44 million which is reflected in part in a reduction in the subhead of €800,000 in the supplementary estimate for the vote in 2019. A saving of €831,000 in salaries is due to the ISI not having its full complement of staff throughout 2019 and €370,000 for non-pay expenditure mainly relating to delays in the project for the new case management system.

A.12 Judicial Appointments Commission

Estimate provision: €251,000, outturn: € nil

The saving arises as the Judicial Appointments Commission had not been enacted in legislation in 2019 and thus no expenditure was incurred on this subhead.

A.13 Judicial Council

Estimate provision: €251,000, outturn: €28,000

The saving of €223,000 is primarily due to the fact that the Judicial Council was only established on 17 December 2019 thus leading to an underspend on moneys allocated to it for 2019.

Programme B A safe and secure Ireland

		Estimate provision		2019	2018
		€000	€000	Outturn	Outturn
		€000	€000	€000	€000
B.1	Administration – pay				
	<i>Original</i>	8,198			
	<i>Supplementary</i>	1,314			
			9,512	9,505	8,115
B.2	Administration – non pay				
	<i>Original</i>	4,933			
	<i>Supplementary</i>	2,506			
			7,439	7,819	6,622
B.3	Criminal Assets Bureau				
	<i>Original</i>	8,603			
	<i>Supplementary</i>	1,250			
			9,853	9,860	8,832
B.4	Probation Service – salaries, wages and allowances				
	<i>Original</i>	23,905			
	<i>Supplementary</i>	(2,700)			
			21,205	21,042	20,775
B.5	Probation Service – operating expenses				
	<i>Original</i>	3,375			
	<i>Supplementary</i>	700			
			4,075	4,120	3,975
B.6	Probation Service – services to offenders				
	<i>Original</i>	17,532			
	<i>Supplementary</i>	(800)			
			16,732	16,629	16,466
B.7	Community Service Order Scheme				
	<i>Original</i>	3,002			
	<i>Supplementary</i>	(700)			
			2,302	2,220	2,138
B.8	Irish Youth Justice Service		13,169	12,941	12,603
B.9	Funding for services to victims of crime		1,712	1,720	1,712
B.10	Mental Health (Criminal Law) Review Board		401	375	418
B.11	Compensation for personal injuries criminally inflicted		4,282	3,260	6,667
B.12	Legal aid (criminal)				
	<i>Original</i>	61,302			
	<i>Supplementary</i>	6,500			
			67,802	65,092	64,809
B.13	Legal aid – custody issues		3,000	3,201	2,672
B.14	Parole Board		577	361	437

B.15	Crime prevention measures				
		<i>Original</i>	1,197		
		<i>Supplementary</i>	(500)		
				697	411
B.16	Private Security Authority			3,258	3,328
B.17	COSC – domestic, sexual and gender based violence				
		<i>Original</i>	2,738		
		<i>Supplementary</i>	(300)		
				2,438	2,409
B.18	Forensic Science Ireland				
		<i>Original</i>	30,785		
		<i>Deferred surrender</i>	942		
		<i>Supplementary</i>	(15,300)		
				16,427	14,925
B.19	State Pathology				
		<i>Original</i>	975		
		<i>Supplementary</i>	400		
				1,375	1,230
				186,256	180,448
					1,198
					175,935

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme B was €13.438 million lower than (originally) provided. The original estimate of €193.886 million was decreased by €7.63 million through the supplementary estimate and the variation in expenditure is mainly due to the following.

B.3 Criminal Assets Bureau

Estimate provision: €8.603 million, outturn: €9.86 million

The excess of €1.257 million compared with the original allocation of €8.603 million is reflected in the supplementary estimate of €1.25 million for the subhead in 2019. The excess expenditure relates mainly to payroll costs due to the ongoing assignment of additional staffing resources, both permanent and temporary, to the Criminal Assets Bureau in response to increased activity levels. In addition, the procurement of a digital forensics/eDiscovery tool which, when fully operational, will save considerable Bureau man-hours in analysing data, also contributed to the excess expenditure.

B.4 Probation Service – salaries, wages and allowances

Estimate provision: €23.905 million, outturn: €21.042 million

A saving of €2.863 million arises compared with the original estimate provision of €23.905 million which is reflected in part in a reduction in the subhead of €2.7 million in the supplementary estimate for the vote in 2019. The underspend arises as a result of a number of vacancies which existed within the Probation Service in 2019 and delays in filling posts.

B.5 Probation Service – operating expenses

Estimate provision: €3.375 million, outturn: €4.12 million

The excess of €745,000 million compared with the original allocation of €3.375 million is reflected in the supplementary estimate of €700,000 for the subhead. The excess expenditure relates mainly to increased costs associated with delivery of services, primarily ICT and estate facilities and management.

B.6 Probation Service – services to offenders

Estimate provision: €17.532 million, outturn: €16.629 million

A saving of €903,000 arises compared with the original estimate provision of €17.532 million which is reflected in a reduction in the subhead of €800,000 in the supplementary estimate for the vote in 2019. The saving primarily arose due to two accommodation support initiatives commencing later than planned. In addition, the Probation Service also reduced grant funding for community based organisations, in some cases, to take account of funds on hand.

B.7 Community Service Order Scheme

Estimate provision: €3.002 million, outturn: €2.22 million

A saving of €782,000 arises compared with the original estimate provision of €3.002 million which is reflected in a reduction in the subhead of €700,000 in the supplementary estimate for the vote in 2019. 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: €4.282 million, outturn: €3.26 million

The saving of €1.022 million is as a result of two large awards which were made by the Tribunal in 2019 totalling over €1 million which were not accepted in writing by the applicants by the year end and therefore payment could not be made. If these had been accepted, the budget in its entirety would have been expended.

B.12 Legal aid (criminal)

Estimate provision: €61.302 million, outturn: €65.092 million

The excess of €3.79 million compared with the original allocation of €61.302 million is reflected in part in the supplementary estimate 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.

B.13 Legal aid – custody issues

Estimate provision: €3 million, outturn: €3.201 million

The excess of €201,000 arose due to the nature of the scheme which is demand led and it is not possible to predict the annual expenditure with accuracy. The fees and expenses due to the legal practitioners are paid in accordance with the terms and conditions of the scheme.

B.14 Parole Board

Estimate provision: €577,000, outturn: €361,000

The saving of €216,000 arises due to the payroll costs of the staff of the Parole Board being reallocated within the administrative areas of the Department for the latter part of the year. This was as a result of the reorganisation of functions under the Transformation Programme. Also, there was less non payroll expenditure than planned due to the non-establishment of the Parole Board on a statutory basis in 2019.

B.15 Crime prevention measures

Estimate provision: €1.197 million, outturn: €411,000

A saving of €786,000 arises compared with the original estimate provision of €1.197 million which is reflected in part in a reduction in the subhead of €500,000 in the supplementary estimate vote in 2019. The underspend is mainly due to a number of crime prevention initiatives not claiming their full funding allocation or proceeding as anticipated during 2019.

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

Estimate provision: €2.738 million, outturn: €2.409 million

A saving of €329,000 arises compared with the original estimate provision of €2.738 million which is reflected in part in a reduction in the subhead of €300,000 (staff costs) in the supplementary estimate vote in 2019. The saving arose mainly due to a number of vacancies which remained unfilled throughout the year. In addition, the remaining underspend is due to a number of initiatives not drawing down their full funding allocation during the period.

B.18 Forensic Science Ireland

Estimate provision: €31.727 million, outturn: €14.925 million

A saving of €16.802 million arises compared with the original estimate provision of €30.785 million (plus deferred surrender of €942,000) which is reflected in part in a reduction in the subhead of €15.3 million in the supplementary estimate for the vote in 2019. There is a total underspend in the capital allocation of €18.352 million due mainly to the delay in the start of construction of the new laboratory at Backweston, Co. Kildare. There is also an underspend of €452,000 on the pay side due to staff resignations/retirements and delays in recruitment of new staff. The underspend in capital and pay was offset in part by an overspend in current expenditure of €2.002 million primarily for the procurement of essential supplies for the Laboratory based on increased workload.

B.19 State Pathology

Estimate provision: €975,000, outturn: €1.23 million

The excess of €255,000 relative to the original estimate provision of €975,000 was met through a supplementary estimate of €400,000. The additional costs arose due to full year costs of additional personnel engaged from late 2018 onwards.

Programme C Access to justice for all

		2019		2018
		Estimate provision		Outturn
		€000	€000	€000
C.1	Administration – pay			
	<i>Original</i>	198		
	<i>Supplementary</i>	33		
			231	230
C.2	Administration – non pay			197
	<i>Original</i>	120		
	<i>Supplementary</i>	63		
			183	190
C.3	Magdalen Fund			160
	<i>Original</i>	3,560		
	<i>Supplementary</i>	2,300		
			5,860	4,912
C.4	Commissions and special inquiries			2,044
	<i>Original</i>	7,356		
	<i>Supplementary</i>	(800)		
			6,556	5,937
C.5	Legal Aid Board		40,796	40,275
C.6	Free Legal Advice Centres		98	98
C.7	Coroner Service			
	<i>Original</i>	2,814		
	<i>Supplementary</i>	1,000		
			3,814	3,814
			57,538	55,977
				52,468

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme C was €1.035 million higher than (originally) provided. The original estimate of €54.942 million was increased by €2.596 million through the supplementary estimate and the variation in expenditure is mainly due to the following.

C.3 Magdalen Fund

Estimate provision: €3.56 million, outturn: €4.912 million

The excess of €1.352 million compared with the original estimate provision of €3.56 million is reflected in part in a supplementary estimate of €2.3 million. The additional expenditure arose due to more redress payments arising than had been originally expected in 2019. In addition, more resources were assigned to ensure that the claims were processed within a reasonable timeframe.

C.4 Commissions and special inquiries

Estimate provision: €7.356 million, outturn: €5.937 million

A saving of €1.419 million arises compared with the original estimate provision of €7.356 million which is reflected in a reduction in the subhead of €800,000 in the supplementary estimate for the vote in 2019. The saving arose mainly due to certain costs, including third party legal costs, not falling due for payment in 2019. In addition less costs were incurred in relation to an Inquiry due to the suspension of hearings pending consultations with parties.

C.7 Coroner Service

Estimate provision: €2.814 million, outturn: €3.814 million

The excess of €1 million compared with the original allocation of €2.814 million is reflected in the supplementary estimate of €1 million for the subhead. The excess is mainly due to additional resourcing requirements related to the size and complexity of the workload of the Dublin Coroner's office. This office is under the remit of the Department since 2017.

Programme D An equal and inclusive society

		Estimate provision		2019	2018
				Outturn	Outturn
		€000	€000	€000	€000
D.1	Administration – pay				
	<i>Original</i>	634			
	<i>Supplementary</i>	103			
			737	734	626
D.2	Administration – non pay				
	<i>Original</i>	381			
	<i>Supplementary</i>	196			
			577	603	512
D.3	National Disability Authority				
	<i>Original</i>	4,811			
	<i>Supplementary</i>	(200)			
			4,611	4,270	4,029
D.4	Office for the Promotion of Migrant Integration				
	<i>Original</i>	4,645			
	<i>Supplementary</i>	(1,500)			
			3,145	2,488	2,940
D.5	Social disadvantage measures (dormant accounts funded)		7,000	5,111	4,321
D.6	Grants to national women's organisations		525	525	515
D.7	Traveller and Roma initiatives		3,880	3,069	3,353
D.8	Positive Action for Gender Equality		5,085	4,861	3,094
D.9	Equality and LGBTI initiatives		200	148	—
D.10	Decision support service				
	<i>Original</i>	3,500			
	<i>Supplementary</i>	(800)			
			2,700	2,700	2,111
			28,460	24,509	21,501

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme D was €6.152 million lower than (originally) provided. The original estimate of €30.661 million was reduced by €2.201 million through the supplementary estimate and the variation in expenditure is mainly due to the following.

D.3 National Disability Authority

Estimate provision: €4.811 million, outturn: €4.27 million

The saving of €541,000 is reflected in part in a reduction in the subhead in the supplementary process. €425,000 of the saving is pay related as a result of the delays in filling vacancies. The balance is due to less expenditure than anticipated on certain projects.

D.4 Office for the Promotion of Migrant Integration

Estimate provision: €4.645 million, outturn: €2.488 million

A saving of €2.157 million arises compared with the original estimate provision of €4.645 million which is reflected in a reduction in the subhead of €1.5 million in the supplementary estimate for the vote in 2019. Staff numbers were not increased during 2019 and the payroll costs were re-allocated to the administrative area of the Department during the year contributing in part to a saving of €1.080 million. The savings of €1.077 million in non-payroll expenditure were due to projects not drawing down funds in 2019; costs for the Irish Refugee Protection Programme being less than estimated and the non-implementation of a planned funding programme on integration for local authorities.

D.5 Social disadvantage measures (dormant accounts funded)

Estimate provision: €7 million, outturn: €5.111 million

The saving of €1.889 million arose mainly in relation to projects in the Irish Youth Justice area where funding to commence additional programmes was not fully utilised in 2019. The remainder of the saving arises as projects in the Traveller, Roma and Integration areas did not fully draw down funds allocated for 2019.

D.7 Traveller and Roma initiatives

Estimate provision: €3.88 million, outturn: €3.069 million

A saving of €811,000 arises compared with the original estimate provision of €3.88 million which is reflected in part due to a number of projects not being in a position to claim their full funding allocation in the period.

D.10 Decision support service

Estimate provision: €3.5 million, outturn: €2.7 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. The saving of €800,000 compared with the original allocation is accounted for by an underspend on costs in relation to an ICT project and less expenditure in relation to specialist (review of non-healthcare codes of practice) and general legal fees than expected.

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

		Estimate provision		2019	2018
				Outturn	Outturn
		€000	€000	€000	€000
E.1	Administration – pay				
	<i>Original</i>	8,605			
	<i>Supplementary</i>	1,380			
			9,985	9,979	8,520
E.2	Administration – non pay				
	<i>Original</i>	5,178			
	<i>Supplementary</i>	2,632			
			7,810	8,209	6,951
E.3	Asylum Migration and Integration Fund		2,500	2,232	1,108
E.4	Irish Naturalisation and Immigration Service				
	<i>Original</i>	71,388			
	<i>Supplementary</i>	3,500			
			74,888	72,601	66,506
E.5	Asylum seekers accommodation				
	<i>Original</i>	70,620			
	<i>Supplementary</i>	60,000			
			130,620	129,599	78,009
			225,803	222,620	161,094

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme E was €64.329 million higher than (originally) provided. The original estimate of €158.291 million was increased by €67.512 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: €2.5 million, outturn: €2.232 million

The saving of €268,000 arose as the first tranche payment to one project from the 2019 open call was deferred until 2020. In addition a number of third tranche payments for projects from the 2016 open call were not drawn down.

E.5 Asylum seekers accommodation

Estimate provision: €70.62 million, outturn: €129.599 million

The excess expenditure of €58.979 million is reflected in the supplementary estimate requirement of €60 million. There was a sharp rise in the number of international protection applicants arriving in the State resulting in an overall increase in 2019 of 40%. Consequently, there was significant pressure on direct provision accommodation with the result that there were 7,683 persons in all forms of accommodation, including 1,512 persons in the more costly form of emergency accommodation at the end of 2019. The corresponding figures at end of 2018 were 6,115 in all forms of accommodation including 219 in emergency accommodation.

Note 4 Receipts

4.1 Appropriations-in-aid

		2019		2018
		Estimated	Realised	Realised
		€000	€000	€000
1	Film censorship fees	1,503	1,202	1,261
2	Data protection fees	—	—	234
3	EU receipts			
	<i>Original</i>	16,500		
	<i>Supplementary</i>	6,300		
		22,800	17,843	15,434
4	Miscellaneous receipts	583	1,325	812
5	Immigration registration fees			
	<i>Original</i>	28,000		
	<i>Supplementary</i>	13,000		
		41,000	39,423	33,429
6	Visa fees			
	<i>Original</i>	6,000		
	<i>Supplementary</i>	4,000		
		10,000	9,847	9,552
7	Dormant accounts receipts	7,000	4,873	4,404
8	Private Security Authority fees	2,564	3,444	2,416
9	Nationality and citizenship certificates fees			
	<i>Original</i>	8,500		
	<i>Supplementary</i>	(3,300)		
		5,200	5,368	9,407
10	Legal Services Regulatory Authority – levy on professional bodies	1	—	—
11	Property Services Regulatory Authority fees	2,300	2,250	2,250
12	Insolvency Service of Ireland fees	680	1,083	688
13	Receipts from additional superannuation contributions on public service remuneration ^a			
	<i>Original</i>	4,033		
	<i>Supplementary</i>	470		
		4,503	4,447	5,140
Total		98,134	91,105	85,027

Note ^a The 2018 figure refers to pension related deductions. These were replaced by additional superannuation contributions from 1 January 2019.

Significant variations

Overall, the appropriations-in-aid were €13.441 million higher than (originally) provided. The original estimate of €77.664 million was increased by €20.47 million through the supplementary estimate and the surplus in receipts is mainly due to the following:

1 Film censorship fees

Estimate: €1.503 million, realised: €1.202 million

The shortfall in receipts of €301,000 is primarily due to the continued decrease in DVD submissions for classification.

3 EU receipts

Estimate: €16.5 million, realised: €17.843 million

The original receipts target of €16.5 million was increased by €6.3 million in the supplementary estimate as the Department anticipated additional EU receipts from submitting claims for multiple years to the EU in 2019. While some additional receipts were received, amounts submitted and claimed were not as much as predicted. It is difficult to accurately predict the final amounts to be received from the EU in any particular year as it depends on the timing of the receipts based on claims submitted.

4 Miscellaneous receipts

Estimate: €583,000, realised : €1.325 million

The surplus in receipts of €742,000 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: €28 million, realised: €39.423 million

A surplus of €11.423 million arises compared with the original estimate provision of €28 million which is reflected in an increased allocation of €13 million in the supplementary estimate for the vote in 2019. 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. In 2019 there was a total of 175,506 registrations nationwide. This compares to a figure of 138,472 for 2018.

6 Visa fees

Estimate: €6 million, realised: €9.847 million

A surplus of €3.847 million arises compared with the original estimate provision of €6 million which is reflected in an increased allocation of €4 million in the supplementary estimate for the vote in 2019. The surplus in receipts is due to increased demand for both long-term and short stay visas in 2019 leading to an overall increase of 11% in visa decisions in 2019 (154,000 approx.) compared to 2018

7 Dormant accounts receipts*Estimate: €7 million, realised: €4.873 million*

The shortfall in receipts of €2.127 million arose mainly in relation to projects in the Irish Youth Justice area where funding to commence additional programmes was not fully utilised in 2019. The remainder of the saving arises as projects in the Traveller, Roma and Integration areas did not fully draw down funds allocated for 2019.

8 Private Security Authority fees*Estimate: €2.564 million, realised: €3.444 million*

The surplus receipts of €880,000 arose as a result of increased fees across all areas driven by a vibrant economy, targeted enforcement action and a greater volume of applications and renewals than anticipated.

9 Nationality and citizenship certificates fees*Estimate: €8.5 million, realised: €5.368 million*

A shortfall in receipts of €3.132 million arises compared with the original estimate provision of €8.5 million which is reflected in a reduced allocation of €3.3 million in the supplementary estimate for the vote in 2019. The shortfall was related to the impact of a High Court judgement which effectively stopped the granting of citizenship for a period of time during 2019 with a consequential reduction in income. The High Court judgement was subsequently overturned on appeal by the Court of Appeal.

12 Insolvency Service Ireland fees*Estimate: €680,000, realised: €1.083 million*

The surplus in receipts of €403,000 is primarily as a result of the number of bankruptcy cases that were settled during 2019. It is difficult to estimate the receipts from year to year as it is dependent on the number of bankruptcy cases which are settled and the portfolio of assets in each case.

13 Receipts from additional superannuation contributions on public service remuneration*Estimate: €4.033 million, realised: €4.447 million*

The surplus receipts of €414,000 are directly related to payroll costs and were greater than expected.

4.2 Extra receipts payable to the Exchequer

	2019	2018
	€000	€000
Balance at 1 January	18	7
Receipts from voluntary surrender of salary	25	18
Transferred to the Exchequer	(18)	(7)
Balance as at 31 December	25	18

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	2019	2018
Number of staff at year end		
Department	1,474	1,369
Agencies	1,531	1,412
Total	3,005	2,781

5.2 Pay

Remuneration of Department staff	2019	2018
	€000	€000
Pay	65,504	60,203
Higher, special or additional duties allowance	109	116
Other allowances	1,641	1,649
Overtime	1,634	1,151
Employer's PRSI	5,293	4,530
Total pay^a	74,181	67,649

Note ^a The total pay figure is distributed across subheads A.1, B.1, C.1, C.4, D.1 and E.1.

Agency remuneration

	2019	2018
	€000	€000
Pay	81,032	74,907
Higher, special or additional duties allowance	116	117
Other allowances	2,356	2,289
Overtime	1,674	1,386
Employer's PRSI	5,391	4,659
Total pay^a	90,569	83,358

Note ^a The total pay figure is distributed across subheads A.3, A.4, A.5, A.6, A.7, A.10, A.11, A.13, B.3, B.4, B.7, B.16, B.18, B.19, C.5, C.7, D.3, D.10 and E.4.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2019	2018
			€	€
Department staff				
Higher, special or additional duties	29	2	12,565	18,370
Overtime and extra attendance	512	37	33,446	35,440
Shift and roster allowances	204	10	12,623	12,174
Miscellaneous	46	5	20,614	20,614
Extra remuneration in more than one category	173	72	41,145	37,294
Agency staff				
Higher, special or additional duties	18	6	23,982	52,906
Overtime and extra attendance	96	4	24,126	26,341
Shift and roster allowances	1	—	51	—
Miscellaneous	230	38	18,519	53,138
Extra remuneration in more than one category	26	13	30,089	31,208

5.4 Other remuneration arrangements

A total amount of €102,801 was paid to 14 retired civil servants who were in receipt of civil service pensions in 2019. In addition, an amount of €618,234 was paid to 16 former public servants and €296,234 to four former judiciary members who were engaged in various roles in 2019. 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 €3,269,231 was paid through payroll to 202 individuals in respect of duties performed in relation to various boards, committees and commissions, etc.

The account includes expenditure of approximately €229,000 in respect of four officers who were serving outside the Department for all or part of 2019 and whose salaries were paid by the Department.

This account does not include expenditure in respect of 20 officers who were serving outside the Department for all or part of 2019 in other Government Departments/Offices and whose salaries were not recouped by the Department.

5.5 Payroll overpayments

at 31 December	Number of recipients	2019	2018
		€	€
Overpayments ^a	147	713,955	687,028
Recovery plans in place	87	376,422	348,889

14 overpayment recovery plans in respect of 13 individuals to the value of €29,329 were transferred to nine government departments/offices in 2019.

Note ^a This figure excludes overpayment amounts for 32 employees (2018: 30 employees) where the amount due is pending calculation.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2019 €000	2019 €000	2018 €000
Permanent commission				
Criminal Injuries Compensation Tribunal ^a	1974		113	31
Fixed purpose commission				
Morris Tribunal ^b	2002	68,775	2	—
Smithwick Tribunal ^c	2005	19,889	—	404
Location of Victims Remains ^d	2007	7,852	467	388
Ronan MacLochlainn Commission of Investigation ^e	2014	1,192	17	6
Independent Review Mechanism and five inquiries established during 2017 under Section 42 of the Garda Síochána Act 2005 ^f	2014	1,385	322	538
Disclosures Tribunal ^g	2017	5,295	2,329	1,927
Commission on the Future of Policing ^h	2017	1,823	2	1,429
Independent Reporting Commission ⁱ	2017	80	28	52
Hickson Commission of Investigation ^j	2018	174	170	4
Referendum Commissions ^k	2019	2,336	2,336	—
A Study on Familicide and Domestic Homicide Reviews ^l	2019	151	151	—
		108,952	5,937	4,779

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

^b 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 with expenditure in 2019 amounting to €2,486 with regards to minor administrative costs. There may be remaining costs to be discharged with regard to one third party that have yet to be settled. It is anticipated that any such costs should be discharged before the end of 2020.

^c 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.

- ^d 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. Expenditure in 2019 of €467,115 was incurred and was associated with searches in Bragan, Co. Monaghan and brings the total spend to date to almost €7.9 million. Further payments are anticipated.
- ^e 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. Expenditure of €17,417 was incurred in 2019. Any remaining costs related to the Commission are not expected to be significant.
- ^f 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 2020. Expenditure of €322,000 was incurred in 2019. All remaining costs are expected to be discharged in 2020.
- ^g 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 Third Interim Report before the Dáil in October 2018. Expenditure of €116,656 was incurred in relation to this module in 2019. 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 2020.
- Mr Justice Sean 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 18 months to two years to complete. Expenditure of €2,211,860 was incurred in relation to this module in 2019.
- ^h 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 2019 amounted to €2,005 which related to a number of small outstanding payments. The total expenditure of the Commission to date is €1.8 million. No further material expenditure is envisaged.
- ⁱ The Independent Reporting Commission 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 second report from the IRC was presented to the Irish and UK Governments in October 2019. It is anticipated that the annual cost for the remaining three years will be in the region of €40,000.

- j 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 was to establish 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 Roman Catholic Diocese of Waterford, the South Eastern Health Board, Basketball Ireland and certain political figures in the relevant time period. While it was initially expected that the Commission would run for one year with an approximate cost of €1.3 million, initial preparatory work was more significant than expected. Hearings commenced in 2019 but were suspended pending consultations with parties. Further payments are anticipated including fee notes outstanding for 2019.
- k The Referendum Commission incurred costs of €2,336,631 in 2019 in relation to the Divorce Referendum. No further expenditure is expected to be incurred in 2020 in relation to this referendum.
- l The Minister for Justice and Equality appointed Ms Norah Gibbons to lead a Study on Familicide and Domestic Homicide Reviews in May 2019. The Study Group has conducted research and held consultations with a wide range of stakeholders including State agencies, family members of victims and Non-Governmental Organisations (NGOs). The Group is due to report in mid-2020. The study has an overall budget of €500,000 with expenditure of €150,567 incurred in 2019.

6.2 Ex-gratia payments

Ex-gratia payments amounting to €42,498 (2018: €121,824) 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 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 €1,714,245 (2018: €1,796,764) 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 €27,182 (2018: €10,487) 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 €94,256 (2018: €33,158) were made in respect of 27 other cases related to the provision of legal aid in criminal proceedings.

6.3 Drugs Initiative Fund

An amount of €350,183 (2018: €338,066) 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

					2019	2018
	Number of cases	Legal costs paid by Department €000	Legal costs awarded €000	Compensation awarded €000	Total €000	Total €000
Claims by members of the public	414	1,025	6,493	50	7,568	9,365
Claims by employees	3	1	1	1	3	3
	417	1,026	6,494	51	7,571^a	9,368

Note ^a Of the total of €7.571 million, €6.128 million (81%) relates to the immigration areas of the Department. The remaining legal costs were incurred across a number of areas including the Department's Criminal Policy Division, the Data Protection Commission, the Garda Síochána Ombudsman Commission and the Property Services Regulatory Authority.

6.5 Prompt payment of account interest

The amount of prompt payment interest incurred by the Department in 2019 was €5,896 (2018: €3,675).

6.6 EU funding

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.

		2019	2019	2018
		Estimate	Outturn	Outturn
		€000	€000	€000
Subhead Description				
ESF - Programme for Employability, Inclusion and Learning (PEIL) 2014–2020 (ESF)				
	<i>Original</i>	11,200		
	<i>Supplementary</i>	<u>6,300</u>		
		17,500	12,730	6,589
Asylum, Migration and Integration Fund (AMIF) 2014 – 2020		5,300	5,000	8,845
F.3. Other EU receipts		—	113	—
		<u>22,800</u>	<u>17,843</u>	<u>15,434</u>

Note The Department also received advance funding from the EU in 2019 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 2020, the period to which the last audited financial statements relate and when they were presented to the Oireachtas.

Body/departmental fund	Last accounting period	Date of audit report	Date received by Minister/ Department	Date presented to the Oireachtas
Criminal Assets Bureau	2018	20 Dec 2019	24 Dec 2019	27 Jan 2020
Garda Síochána Ombudsman Commission	2018	9 Dec 2019	24 Feb 2020	Pending
Insolvency Service of Ireland	2018	16 Dec 2019	15 Jan 2020	Pending
Legal Aid Board	2018	19 Dec 2019	15 Jan 2020	23 Mar 2020
National Disability Authority	2018	24 Jun 2019	26 Sep 2019	25 Oct 2019
Office of Data Protection Commissioner	2018	28 Aug 2019	9 Sep 2019	9 Sep 2019
Private Security Authority	2018	31 May 2019	10 Jun 2019	9 Jul 2019
Property Services Regulatory Authority	2018	27 Sep 2019	18 Dec 2019	14 Jan 2020
Legal Services Regulatory Authority	2018	16 Dec 2019	10 Jan 2020	11 Mar 2020