

Appropriation Account 2021

Vote 24

Justice

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 2021 for the salaries and expenses of the Office of the Minister for Justice, 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 2021, including the amount that could be used as appropriations-in-aid of expenditure for the year and
- provided by capital supply services in 2021 out of unspent 2020 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €21.773 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.

Structural changes

The number of programmes in the Justice Vote has been reduced from five to two to better reflect the revised structure of the Department arising from the ongoing transformation process: a criminal justice pillar, and a civil justice pillar.

Within the civil justice pillar programme, a new and separate subhead has been created in 2021 for the International Protection Appeals Tribunal (Subhead B.14).

The changes in the Vote structure are reflected in the comparative 2020 expenditure also.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure and Reform in circulars 1 and 9 of 2022, have been applied in the preparation of the account except the following.

Group accounting for fixed assets

Notes 1 and 2 to the appropriation account include the fixed asset values and related depreciation charges for assets owned by the Department and by a number of the bodies under the aegis of the Department whose accounting records are maintained through the Department's financial shared services centre.

Group accounting for bank and cash

Notes 1 and 2 to the appropriation account include bank and cash values held by a number of bodies under the aegis of the Department who also prepare separate financial statements.

Valuation of capital assets

A threshold of €10,000 for the capitalisation of capital assets for asset additions from 1 January 2021 has been applied.

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 their estimated useful lives.

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 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, and in particular, that

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Department
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit Committee

I confirm that the Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter. Its work is informed by analysis of the financial risks to which the Department is exposed. The annual internal audit plans are approved by the Audit Committee and take account of 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 me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

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 supplier agreement 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.

The Department is compliant with the exception of eighteen contracts in excess of €25,000 (exclusive of VAT) undertaken without a competitive process, totalling €8,081,078 (exclusive of VAT) as set out below. These contracts are considered non-compliant as they were extended beyond the original contract date without a new competitive process or project. The current situation in respect of those contracts is as follows.

- Three contracts with a combined value of €4.2 million have been replaced by new contracts that were competitively procured.
- Competitions to replace eleven contracts with a combined value of €3 million are already in the tender process or the necessary preparations are being made to go to the market as soon as possible.
- Three contracts with a combined value of €788,000 were extended to allow for transition to new systems and one contract with a value of €64,000 was extended to facilitate a move to a new site.

The Department has provided details of 41 non-competitive contracts in their annual return in respect of circular 40/2002.

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. There is a Risk Committee in place to oversee the management of risk across the Department.

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 assign responsibility for operation of controls assigned 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, GDPR compliance and the administration of grants.

The Department has also commissioned a review of the procurement function with a view to strengthening the structures and processes going forward. No other weaknesses in internal financial control were identified in 2021 that require disclosure in the appropriation account.

Covid-19 control issues

The assessment of the impact of Covid-19 has been a central focus at all levels of management across the Department since the onset of the pandemic. Risk was assessed through the establishment of the Covid-19 Response Management Group and the work of the Occupational Health and Safety Unit. New risks included business continuity impact, remote working and additional biological agent controls.

There were impacts on the legislative front including in relation to measures which were led by the Department of Health. These included the legislative changes to Garda powers. The changes in relation to international travel and actions required of people arriving in the State had implications for the Border Management Unit operations in Dublin Airport. The pandemic also led to the temporary extension of immigration permissions by this Department in 2021 also.

While key payment controls were maintained throughout the pandemic, it was necessary to revise certain processes to allow remote approval of invoices and payment forms by email where required. Secure remote access was provided to existing systems allowing staff working remotely to have access to their existing policies, procedures and detailed work manuals. The Finance and Procurement Unit and Internal Audit continued to monitor the effectiveness of the changes made to the processes introduced during Covid-19.

It has been necessary to maintain a staff presence in some of the Department's offices throughout the pandemic and senior management and management of the individual offices have worked very closely with the Occupational Health and Safety Unit to ensure that the appropriate measures are in place to protect the safety of staff at all times and are in accordance with public health guidelines. The limitations in the numbers of staff attending the office at any one time has inevitably given rise to delays in processing cases, particularly in high volume operational areas such as immigration service delivery. While work has continued remotely, aspects of the case work needs to be done in-office, particularly where more paper based processes apply. The processes are being kept under review and increased automation, where possible will improve matters, but it was not possible for certain areas to be able to return to pre-Covid productivity levels during 2021 given the limits on the number of staff able to attend in office.

The Department has arranged a number of surveys, seminars and guides on best practice during the pandemic. There are regular updates provided and contact is maintained with teams through zoom calls and other forms of communication.

Some of the specific measures undertaken at Departmental level include

- guidance on working from home effectively issued to all staff
- remote working guidelines for managers was developed and issued to all managers
- development of a dedicated Covid-19 resource repository on Department's portal
- HR wellbeing initiative roll-out.

Oonagh McPhillips

Accounting Officer

Department of Justice

30 March 2022

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 24 Justice

Opinion on the appropriation account

I have audited the appropriation account for Vote 24 Justice for the year ended 31 December 2021 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 for the year ended 31 December 2021, 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 appendix to this report. I am independent of the Department of Justice 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 appendix to this report.

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with procurement rules occurred in respect of contracts that operated in 2021.

Seamus McCarthy

Comptroller and Auditor General

30 June 2022

Appendix to the report

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with Section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to the Houses of the Oireachtas stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure and Reform's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the certificates of opinion on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 24 Justice

Appropriation Account 2021

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Criminal justice pillar			
	<i>Original</i>	319,191		
	<i>Deferred surrender</i>	3,900		
	<i>Supplementary</i>	12,580		
			335,671	316,117
				256,209
B	Civil justice pillar			
	<i>Original</i>	156,923		
	<i>Supplementary</i>	217		
			157,140	150,911
				142,997
Gross expenditure				
	<i>Original</i>	476,114		
	<i>Deferred surrender</i>	3,900		
	<i>Supplementary</i>	12,797		
			492,811	467,028
				399,206
	<i>Deduct</i>			
C	Appropriations-in-aid			
	<i>Original</i>	76,605		
	<i>Supplementary</i>	12,796		
			89,401	90,513
				72,192
Net expenditure				
	<i>Original</i>	399,509		
	<i>Deferred surrender</i>	3,900		
	<i>Supplementary</i>	1		
			403,410	376,515
				327,014

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 spend in the following year. €5,122,000 of unspent allocations in respect of the capital elements of Subhead A.21 Forensic Science Ireland was carried forward to 2022.

	2021	2020
	€	€
Surplus	26,894,827	23,979,793
Deferred surrender	(5,122,000)	(3,900,000)
Surplus to be surrendered	<u>21,772,827</u>	<u>20,079,793</u>

Oonagh McPhillips
Accounting Officer
Department of Justice

30 March 2022

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2021

		2021	2020
	€000	€000	€000
Programme cost		339,446	277,527
Pay		78,797	73,460
Non pay		48,785	48,219
Gross expenditure		467,028	399,206
<i>Deduct</i>			
Appropriations-in-aid		90,513	72,192
Net expenditure		376,515	327,014
Changes in capital assets			
Purchases cash	(53,168)		
Depreciation	5,022		
Disposals cash	1		
Loss on disposals	1	(48,144)	(17,574)
Changes in net current assets			
Decrease in closing accrual	(515)		
Increase in stock	(746)	(1,261)	11,848
Direct expenditure		327,110	321,288
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		50,401	48,962
Notional rents		4,860	4,860
Net programme cost		382,371	375,110

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, net of costs of shared services provided to other Votes.

		2021	2020
		€000	€000
Vote 9	Office of the Revenue Commissioners	373	334
Vote 12	Superannuation and Retired Allowances	45,791	39,546
Vote 13	Office of Public Works	8,418	12,810
Vote 18	National Shared Services Office	247	248
Vote 20	Garda Síochána	160	209
Vote 43	Office of the Government Chief Information Officer	70	83
Central Fund – Ministerial pensions		205	193
Cost of shared services provided to other Votes		(4,863)	(4,461)
		50,401	48,962

Note 2 Statement of Financial Position as at 31 December 2021

	Note	2021 €000	2020 €000
Capital assets	2.1	90,645	42,501
Current assets			
Bank and cash	2.2	19,875	17,763
Stocks	2.3	1,820	1,074
Prepayments	2.4	5,376	5,718
Accrued income		3,974	3,608
Other debit balances	2.5	4,129	3,958
Total current assets		35,174	32,121
Less current liabilities			
Accrued expenses	2.6	7,477	8,098
Deferred income		187	57
Other credit balances	2.7	18,949	15,899
Net Exchequer funding	2.8	5,055	5,822
Total current liabilities		31,668	29,876
Net current assets		3,506	2,245
Net assets		94,151	44,746
Represented by:			
State funding account	2.9	94,151	44,746

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 2021	6,901	2,093	108,071	2,697	22,644	142,406
Additions	—	237	2,910	37	49,984	53,168
Brought into use	—	—	4,113	—	(4,113)	—
Transfer out ^b	—	(27)	—	—	—	(27)
Disposals	—	—	(179)	—	—	(179)
Cost or valuation at 31 December 2021	6,901	2,303	114,915	2,734	68,515	195,368
Accumulated depreciation						
Opening balance at 1 January 2021	1,722	1,413	94,360	2,410	—	99,905
Depreciation for the year	138	286	4,535	63	—	5,022
Depreciations on transfer out ^b	—	(27)	—	—	—	(27)
Depreciation on disposals	—	—	(177)	—	—	(177)
Cumulative depreciation at 31 December 2021	1,860	1,672	98,718	2,473	—	104,723
Net assets at 31 December 2021	5,041	631	16,197	261	68,515	90,645
Net assets at 31 December 2020	5,179	680	13,711	287	22,644	42,501

Note ^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 Motor vehicle with original cost of €27,000 was transferred from the Department to An Garda Síochána.

2.2 Bank and cash

at 31 December	2021	2020
	€000	€000
PMG balances and cash	11,888	9,516
Commercial bank account balances	7,987	8,247
	19,875	17,763

The commercial bank account balances include bank balances with a value of €1.422 million for a number of agencies in Vote 24 who also prepare separate financial statements.

2.3 Stocks

at 31 December	2021	2020
	€000	€000
Stationery	120	132
Forensic consumables	713	486
IT consumables	57	48
Residence permits/travel documents	796	244
Miscellaneous	90	128
Equipment/clothing	44	36
	1,820	1,074

2.4 Prepayments

at 31 December	2021	2020
	€000	€000
Administration (v). Office equipment and external IT services (<i>ICT system maintenance and support including licencing</i>)	1,766	3,262
Administration (ix). Financial shared services (<i>mainly ICT system maintenance and support including licencing</i>)	1,088	714
A.21 Forensic Science Ireland (<i>maintenance of scientific equipment etc.</i>)	997	572
B.6 Insolvency Services Ireland (<i>mainly ICT system maintenance and media awareness campaign</i>)	614	492
A.4 Garda Síochána Ombudsman Commission	458	398
A.6 Criminal Asset Bureau	207	197
B.5 Property Services Regulatory Authority (<i>various administrative costs including ICT systems maintenance and support including licencing</i>)	124	19
A.19 Private Security Authority (<i>various administrative costs including targeted media campaigns</i>)	98	9
Other subheads (<i>various costs including ICT support and maintenance</i>)	24	55
	5,376	5,718

2.5 Other debit balances

at 31 December	2021	2020
	€000	€000
Advances to the Office of Public Works	3,414	2,342
Imprests	52	55
Recoupable travel pass scheme expenditure	233	250
Criminal Assets Bureau receivership	105	20
Payroll suspense account (Paypath)	200	970
Other debit suspense items	125	321
	4,129	3,958

2.6 Accrued expenses

at 31 December	2021	2020
	€000	€000
A.15 and A.16 Criminal Legal Aid Schemes	5,102	5,073
B.10 Coroners Service (<i>various expenses including legal costs</i>)	592	66
Administration (iii). Training and development and incidental expenses (<i>various expenses including legal costs</i>)	470	765
Administration (v). Office equipment and external IT services	274	548
Administration (iv). Postal and telecommunications services	198	170
A.21 Forensic Science Ireland (<i>various expenses including consumables, chemicals and equipment</i>)	154	131
A.8 Probation Services – operating expenses	134	117
A.23 Commissions and special inquiries	98	232
A.14 Compensation for personal injuries criminally inflicted	51	469
Other subheads (<i>various administration and operating costs across 22 other subheads</i>)	404	527
	7,477	8,098

2.7 Other credit balances

at 31 December	2021	2020
	€000	€000
Amounts due to the State		
Income tax	2,224	2,088
Pay related social insurance	1,280	1,237
Professional services withholding tax	2,308	1,712
Value added tax	330	497
Balances in departmental accounts	7,987	8,247
	14,129	13,781
Payroll deductions held in suspense	686	687
ESF advance of social inclusion project funding 2014–2020	1,374	1,374
Asylum, Migration and Integration Fund 2014–2020 advance payments	2,700	—
Extra receipts payable to the Exchequer	37	26
Other credit suspense items	23	31
	18,949	15,899

2.8 Net Exchequer funding

at 31 December	2021	2020
	€000	€000
Surplus to be surrendered	21,773	20,080
Deferred surrender	5,122	3,900
Exchequer grant undrawn	(21,840)	(18,158)
Net Exchequer funding	5,055	5,822
Represented by:		
Debtors		
Bank and cash	19,875	17,763
Debit balances: suspense	4,129	3,958
	24,004	21,721
Creditors		
Due to the State	(14,129)	(13,781)
Credit balances: suspense	(4,820)	(2,118)
	18,949	(15,899)
	5,055	5,822

2.9 State funding account

	Note	2021	2020
		€000	€000
Balance at 1 January		44,746	39,723
Disbursements from the Vote			
Estimate provision	Account	403,410	
Deferred surrender	Account	(5,122)	
Surplus to surrender	Account	(21,773)	
Net vote		376,515	327,014
Expenditure (cash) borne elsewhere	1.1	50,401	48,962
Non cash expenditure – notional rent	1	4,860	4,860
Net programme cost	1	(382,371)	(375,110)
Capital asset transfer	2.1	—	(703)
Balance at 31 December		94,151	44,746

2.10 Commitments

a) Global commitments	2021	2020
at 31 December	€000	€000
Procurement of goods and services	11,356	13,779
Capital projects	31,687	81,772
Total of legally enforceable commitments	43,043	95,551

b) Major capital projects

	Cumulative expenditure to 31 December 2020	Expenditure in 2021	Project commitments in subsequent years	Expected total spend lifetime of project 2021	Expected total spend lifetime of project 2020
	€000	€000	€000	€000	€000
Forensic Science Ireland	19,141	49,373	31,004	99,518	99,518

2.11 Matured liabilities

There were no matured liabilities un-discharged at year end 2021 or in the previous year.

2.12 Contingent liabilities

Please refer to Note 6.1 in relation to committees, 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.

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	67,078		
	<i>Supplementary</i>	7,340		
			74,418	69,221
ii	Travel and subsistence			
	<i>Original</i>	985		
	<i>Supplementary</i>	(299)		
			686	535
iii	Training and development and incidental expenses			
	<i>Original</i>	9,154		
	<i>Supplementary</i>	9,599		
			18,753	18,699
iv	Postal and telecommunications services		2,096	2,734
v	Office equipment and external IT services		17,766	13,948
vi	Office premises expenses		3,055	4,050
vii	Consultancy services and value for money and policy reviews		68	89
viii	Research		1,286	741
ix	Financial shared services ^a		6,757	6,135
x	Justice and policing transformation programme			
	<i>Original</i>	10,000		
	<i>Supplementary</i>	(4,600)		
			5,400	5,527
		130,285	127,582	121,679

Note ^a Financial shared services centre pay costs of €4,440,667 (2020: €4,239,131) are included in the costs of financial shared services. This cost is charged to Programme A – Criminal Justice Pillar, sub-head A.1 Administration – pay.

Significant variations

The following outlines an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000).

ii Travel and subsistence

Estimate provision €985,000; outturn €513,000

The underspend of €472,000 mainly arose from the curtailment of Departmental travel due to the impact of the Covid-19 restrictions.

iii Training and development and incidental expenses

Estimate provision €9.154 million; outturn €17.572 million

The excess of €8.418 million compared with the allocation of €9.154 million was mainly comprised of legal costs and settlements (€4.9 million) and other administrative costs and fees (€3.9 million) including contracted services offset by an underspend in other areas within the subhead such as staff training and development (€400,000).

iv Postal and telecommunications services

Estimate provision €2.096 million; outturn €2.615 million

The excess expenditure of €519,000 was mainly due to the higher than anticipated postal costs related to the issue of resident permit cards as part of the immigration registration process.

vi Office premises expenses

Estimate provision €3.055 million; outturn €4.501 million

The excess of €1.45 million primarily related to higher than expected costs of rental/lease of accommodation and increased office cleaning requirements arising from Covid-19.

vii Consultancy services and value for money and policy reviews

Estimate provision €68,000; outturn €336,000

The excess of expenditure of €268,000 was primarily related to more specialist external consultancy advice required than expected in a number of areas in the Department including Internal Audit and Criminal Justice Policy.

viii Research

Estimate provision €1.286 million; outturn €637,000

The saving of €649,000 was primarily due to research projects which were delayed due to the impact of Covid-19 particularly where face to face fieldwork was planned. The time taken during the planning and procurement process for other projects resulted in these projects not commencing until the latter half of 2021 and hence payment will not fall due until 2022.

x Justice and policing transformation programme

Estimate provision €10 million; outturn €4.227 million

The saving of €5.773 million compared with the original allocation was mainly due to less expenditure than expected in relation to the Justice aspect of the programme. This includes projects such as the Immigration Service Delivery modernisation programme which incurred less expenditure pending more detailed planning and completion of procurement. There were also supply chain delays in the procurement and delivery of certain technical equipment to support remote working.

Programme A Criminal Justice Pillar

		2021		2020
		Estimate provision		Outturn
		€000	€000	€000
				Outturn
				€000
A.1	Administration – pay			
	<i>Original</i>	26,789		
	<i>Supplementary</i>	2,422		
			29,211	28,978
				27,083
A.2	Administration – non pay			
	<i>Original</i>	16,759		
	<i>Supplementary</i>	1,551		
			18,310	17,608
				17,182
A.3	Office of the Inspector of Prisons		1,954	1,349
				638
A.4	Garda Síochána Ombudsman Commission		11,273	11,583
				11,124
A.5	Garda Síochána Inspectorate		1,315	1,010
				1,079
A.6	Criminal Asset Bureau		9,961	10,111
				10,401
A.7	Probation Services – salaries, wages and allowances			
	<i>Original</i>	24,499		
	<i>Supplementary</i>	(800)		
			23,699	23,308
				21,949
A.8	Probation Services – operating expenses		4,885	4,141
				4,002
A.9	Probation Services – services to offenders		17,532	17,529
				16,866
A.10	Community Service Order Scheme		3,075	2,527
				1,984
A.11	Youth Justice Interventions		14,514	15,110
				13,919
A.12	Victims of crime including sexual crimes and domestic abuse		4,104	3,744
				2,001
A.13	Mental Health (Criminal Law) Review Board		439	289
				302
A.14	Compensation for personal injuries criminally inflicted			
	<i>Original</i>	11,016		
	<i>Supplementary</i>	(4,000)		
			7,016	2,301
				6,815

A.15	Legal Aid – criminal				
		<i>Original</i>	69,000		
		<i>Supplementary</i>	8,000		
				77,000	73,466
					62,224
A.16	Legal Aid – custody issues				
		<i>Original</i>	3,000		
		<i>Supplementary</i>	3,500		
				6,500	6,031
					4,257
A.17	Parole Board			1,331	589
					133
A.18	Crime prevention measures			1,197	1,049
					489
A.19	Private Security Authority			3,835	3,744
					3,285
A.20	Domestic, sexual and gender based violence - awareness raising and training			2,997	2,700
					2,464
A.21	Forensic Science Ireland				
		<i>Original</i>	72,730		
		<i>Supplementary</i>	3,900		
				76,630	72,384
					33,779
A.22	Office of the State Pathologist			988	1,119
					1,088
A.23	Commissions and special inquiries				
		<i>Original</i>	6,324		
		<i>Supplementary</i>	1,907		
				8,231	6,658
					6,406
A.24	Social disadvantage measure (dormant accounts funded)			9,674	8,789
					6,739
				335,671	316,117
					256,209

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 €6.97 million lower than originally provided (including the deferred capital provision), notwithstanding an overspend of €3.038 million in relation to administrative expenditure. This has been offset by savings in programme subheads and the variation in expenditure is mainly due to the following.

A.3 Office of the Inspector of Prisons

Estimate provision €1.954 million; outturn €1.349 million

The saving of €605,000 was primarily due to delays in the recruitment of additional staff. The Office had projected that these posts could be filled earlier in the year, but due to competing demands in the public appointments process, the posts were filled later than anticipated with some posts still vacant at year end. Support costs projected for new staff including new ICT equipment, training, travel and subsistence were also directly impacted by the delay in recruitment. Also, a proportion of the saving is due to the establishment and running of an Expert Panel which was expected in 2021 but will now be in place in 2022.

A.5 Garda Síochána Inspectorate

Estimate provision €1.315 million; outturn €1.01million

The saving of €305,000 was mainly attributable to a reduced requirement for expenditure on office maintenance, caused by a deferral of maintenance works, non-replacement of equipment, a reduction in office running costs and general administrative costs due to a move to remote working to comply with the public health requirements for most of 2021 (€232,000). In addition, the time taken to fill a vacancy at Deputy Chief Inspector through the Public Appointments Service, resulted in a saving in the pay budget (€73,000).

A.7 Probation Services – salaries, wages and allowances

Estimate provision €24.499 million; outturn €23.308 million

The savings of €1.191 million compared with the original estimate provision arose due to a number of vacancies and delays in filling posts. The necessary recruitment processes are in place and progress is being made on filling the vacancies.

A.8 Probation Services – operating expenses

Estimate provision €4.885 million; outturn €4.141 million

The savings of €744,000 arose as a result of planned expenditure associated with the office fit out of the new Limerick Probation Service building being less than anticipated and reduced travel and subsistence expenditure due to Covid-19 restrictions in 2021.

A.10 Community Service Order Scheme

Estimate provision €3.075 million; outturn €2.527 million

The saving of €548,000 arose due to a number of vacancies and the subsequent delays in filling posts.

A.12 Victims of crime including sexual crimes and domestic abuse

Estimate provision €4.104 million; outturn €3.744 million

The saving of €360,000 arose due to a number of entities not spending their allocated funding due to the Covid-19 pandemic.

A.13 Mental Health (Criminal Law) Review Board

Estimate provision €439,000; outturn €289,000

The saving of €150,000 was due to an anticipated increase in workload not materialising in 2021 due to a delay in the transition of the Central Mental Hospital to its new location at the National Forensic Mental Health Service campus in Portrane, Co Dublin. This is now expected to occur during 2022 and will lead to an increase in the bed capacity for patients detained under the Criminal Law (Insanity) Act 2006, whose detention the Board reviews.

A.14 Compensation for personal injuries criminally inflicted

Estimate provision €11.016 million; outturn €2.301 million

The saving of €8.715 million compared with original estimate was mainly due to three large awards which were made by the Criminal Injuries Compensation Tribunal and not accepted by the applicants by year end. Therefore, payment could not be made. In addition, a number of scheduled appeal hearings that were commenced in 2021 were adjourned by the Tribunal to provide the applicants with an opportunity to submit additional documentation, with decisions on those cases consequently not being made during 2021.

A.15 Legal Aid – criminal

Estimate provision €69 million; outturn €73.466 million

The excess in expenditure of €4.466 million compared with the original allocation of €69 million is largely due to the increased volume of payments in 2021. A proportion of this increase is related to timing issues in that there was a particularly large volume of payments in the first quarter of 2021 which related to 2020 due to Covid-19 related processing delays in Court Offices. However, it is a demand led scheme and there is an increase in the volume of District, Circuit and Higher Courts claims for payment.

A.16 Legal Aid – custody issues

Estimate provision €3 million; outturn €6.031 million

The excess in expenditure of €3.031 million compared with the original allocation of €3 million is partly due to the increase in the number and cost of claims under extradition and European arrest warrant cases. In addition, the 2021 costs includes arrears of solicitor costs which were paid in relation to certain applications for bail which are also provided for under this scheme.

A.17 Parole Board

Estimate provision €1.331 million; outturn €589,000

The saving of €742,000 is due to a number of factors including the timing of the establishment of the Parole Board on a statutory basis (not until end July 2021), which resulted in payroll and non-pay savings. The Parole Board also saved on accommodation costs and on travel and subsistence payments due to the impact of operational restrictions based on public health measures regarding Covid-19.

A.18 Crime prevention measures

Estimate provision €1.197 million; outturn €1.049 million

A saving of €148,000 arose due to a number of crime prevention initiatives not proceeding as anticipated during 2021.

A.20 Domestic, sexual and gender based violence - awareness raising and training

Estimate provision €2.997 million; outturn €2.7 million

A saving of €297,000 arose from a number of entities not spending their allocated funding due to the impact of Covid-19 pandemic, and new projects taking longer than expected to get up-and-running.

A.22 Office of the State Pathologist

Estimate provision €988,000; outturn €1.119 million

The excess expenditure of €131,000 allocation mainly arose due to the requirement to engage additional locum pathologists in support of the State Pathologist service during 2021.

A.23 Commissions and special inquiries

Estimate provision €6.324 million; outturn €6.658 million

The excess expenditure of €334,000 compared with the original allocation of €6.324 million is mainly due to third party legal costs, the timing and quantum of which can be difficult to predict with accuracy.

A.24 Social disadvantage measure (dormant accounts funded)

Estimate provision €9.674 million; outturn €8.789 million

The saving of €885,000 mainly arose in relation to the Social Enterprise Funding Kickstart project. The scheme was only launched in November 2021 and hence the funding allocated was not fully utilised.

Programme B Civil Justice Pillar

		2021		2020
		Estimate provision		Outturn
		€000	€000	€000
				Outturn
				€000
B.1	Administration – pay			
	<i>Original</i>	44,942		
	<i>Supplementary</i>	4,918		
			49,860	49,819
B.2	Administration – non pay			46,377
	<i>Original</i>	29,755		
	<i>Supplementary</i>	3,149		
			32,904	31,177
B.3	Central Authority		135	40
B.4	Legal Services Regulatory Authority		1,001	1,000
B.5	Property Services Regulatory Authority		2,999	2,994
B.6	Insolvency Services Ireland		7,569	7,340
B.7	Gambling Regulatory Authority		200	—
B.8	Judicial Appointments Commission		254	—
B.9	Judicial Council		1,754	379
B.10	Coroner Service			365
	<i>Original</i>	13,055		
	<i>Supplementary</i>	(5,000)		
			8,055	6,904
B.11	Legal Aid Board		44,575	44,575
B.12	Free Legal Advice Centres		294	294
B.13	Immigration and international protection programmes			98
	<i>Original</i>	4,933		
	<i>Supplementary</i>	(1,796)		
			3,137	2,524
B.14	International Protection Appeals Tribunal			4,373
	<i>Original</i>	4,750		
	<i>Supplementary</i>	(1,054)		
			3,696	3,369
B.15	Irish Film Classification Office		707	496
			157,140	150,911
				142,997

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 €6.01 million lower than originally provided, notwithstanding an overspend of €6.299 million in relation to administrative expenditure. This has been offset by savings in programme subheads and the variation in expenditure is mainly due to the following.

B.7 Gambling Regulatory Authority

Estimate provision €200,000; outturn €nil

There was no expenditure in 2021. While the formal programme to establish a Gambling Regulatory Authority began in October 2020, with some delay due to Covid-19, it is currently still in early stages. It is envisaged that expenditure will be incurred in 2022 with the appointment of a CEO designate, for which the competition is underway in Quarter 1 2022.

B.8 Judicial Appointments Commission

Estimate provision €254,000; outturn €nil

The saving arose as legislation proposing the establishment of the Judicial Appointments Commission has yet to be enacted.

B.9 Judicial Council

Estimate provision €1.754 million; outturn €379,000

The saving of €1.375 million arose due to delays in recruiting staff and a consequential delay in putting other logistical supports in place during 2021. It is expected that additional staff and other structures will be put in place in 2022, thus increasing expenditure in this subhead.

B.10 Coroner Service

Estimate provision €13.055 million; outturn €6.904 million

The saving of €6.151 million compared with the original allocation of €13.055 million was mainly due to the public facing elements of the Stardust Inquest not commencing in 2021, as planned. While the scheduling of the inquests is entirely a matter for the Senior Dublin Coroner, it is expected that the public facing elements of the inquests are expected to commence as soon as possible in 2022 once the necessary preliminary hearings which have been ongoing throughout 2021 conclude.

B.13 Immigration and international protection programmes

Estimate provision €4.933 million; outturn €2.524 million

A saving of €2.41 million arose compared with the original estimate provision of €4.933 million. The restrictions in place due to Covid-19 resulted in lower than anticipated costs for panel members in the International Protection Office as hearings and interviews had to be postponed and rescheduled in line with Government guidelines. Savings were also realised as travel restrictions and other factors resulted in lower than anticipated numbers for repatriations and deportations.

B.14 International Protection Appeals Tribunal

Estimate provision €4.750 million; outturn €3.369 million

The saving of €1.381 million compared with the original allocation of €4.750 million was mainly due to reduced Tribunal members' fees in 2021. This arose due to a reduction of the number of cases processed due to Covid-19 control measures. Other non-payroll expenses were also less than anticipated such as postal and interpretation costs due to the lower levels of appeals processed in the context of Covid-19 restrictions.

B.15 Irish Film Classification Office

Estimate provision €707,000; outturn €496,000

The saving of €211,000 is directly related to lower volumes of business mainly in relation to the submission of DVDs for classification and the cinema closure for the first half of the year, due to the impact of the Covid-19 pandemic. Staff numbers also reduced in 2021 resulting in savings.

Note 4 Receipts

4.1 Appropriations-in-aid

		2021		2020
		Estimated	Realised	Realised
		€000	€000	€000
1	Film censorship fees			
	<i>Original</i>	600		
	<i>Supplementary</i>	150		
			750	810
2	Data Protection Fees		—	—
3	EU receipts			
	<i>Original</i>	13,000		
	<i>Supplementary</i>	8,000		
			21,000	9,691
4	Miscellaneous receipts		573	2,229
5	Immigration registration fees			
	<i>Original</i>	28,000		
	<i>Supplementary</i>	7,000		
			35,000	31,445
6	Visa fees			
	<i>Original</i>	3,000		
	<i>Supplementary</i>	(300)		
			2,700	3,082
7	Dormant accounts receipts			
	<i>Original</i>	9,674		
	<i>Supplementary</i>	(1,400)		
			8,274	6,598
8	Private Security Authority fees		2,564	2,643
9	Nationality and citizenship certificates fees			
	<i>Original</i>	12,000		
	<i>Supplementary</i>	(1,600)		
			10,400	8,852
10	Legal Services Regulatory Authority levy on professional bodies			
	<i>Original</i>	1,300		
	<i>Supplementary</i>	(250)		
			1,050	—
11	Property Services Regulatory Authority fees			
	<i>Original</i>	2,000		
	<i>Supplementary</i>	250		
			2,250	2,210

12	Insolvency Service of Ireland fees	680	499	767
13	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	3,214		
	<i>Supplementary</i>	<u>946</u>		
		4,160	4,416	3,865
		89,401	90,513	72,192

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/-5% and €100,000). Overall, appropriations-in-aid were €13.9 million higher than (originally) provided. This is reflected in the increased allocation of €12.796 million in the technical supplementary estimate. The surplus in receipts is mainly due to the net effect of the following variances.

1 Film censorship fees

Estimate €600,000; realised €822,000

The surplus in receipts was mainly related to an increase in cinema submissions for classification in the latter half of the year directly related to the reopening of cinemas.

3 EU receipts

Estimate €13 million; realised €21 million

The additional EU receipts of €8 million were mainly due to additional European Social Fund receipts being made available through the Managing Authority, which is the Department of Further and Higher Education, Research, Innovation and Science. This was largely as a result of an increase in the co-financing rate agreed with the EU due to the pandemic for claims submitted in the period 1 July 2020 to 30 June 2021.

5 Immigration registration fees

Estimate €28 million; realised €35.547 million

A surplus in receipts of €7.547 million arose compared with the original estimate provision of €28 million. Receipts under this category can be unpredictable, notwithstanding the impact of Covid-19, as it can be influenced by a number of variables including the economic environment. The closure of the Registration Office in Dublin for part of 2021 had a negative impact on registration fees. However, the continued success of the Online Registration Renewal System for Dublin based applications and the reopening of the Registration Office in May 2021, earlier than initially forecasted, were the main contributing factors to the surplus in receipts. The volumes were greater than estimated across both first time applicants and renewals. Registration and renewals outside of Dublin, which are administered by the Garda National Immigration Bureau (GNIB), continued throughout the pandemic as Garda stations remained open.

7 Dormant accounts receipts

Estimate €9.674 million; realised €8.734 million

The shortfall in receipts of €940,000 mainly arose as funding for the Social Enterprise Funding Kickstart project was not fully drawn down. The scheme was launched later in the year than originally expected.

9 Nationality and citizenship certificates fees

Estimate €12 million; realised €9.983 million

A shortfall in receipts of €2.017 million arises compared with the original estimate provision of €12 million. It was not possible to host in-person ceremonies in 2021 due to Covid-19 restrictions, hence a new process whereby applicants signed an affidavit declaring loyalty to the State was in effect for the year. This process allowed in excess of 11,500 decisions to issue, with over 9,000 applicants granted Naturalisation Certificates. However, a lower adoption rate for pre-approved applicants under the affidavit process compared to the in-person ceremonies mainly contributed to the short-fall in income.

10 Legal Services Regulatory Authority levy on professional bodies

Estimate €1.3 million; realised €1.05 million

The shortfall in funding of €250,000 compared with the original allocation reflects the amount of the recoupment that the Authority was in a position to make in 2021. The total receipts related to an advance of funding of €1 million provided in respect of 2021 and €50,000 in respect of previous funding advances. The Authority is primarily funded by way of a levy of the legal profession (solicitors and barristers) set out in Part 7 of the Legal Services Regulation Act 2015 (the 2015 Act).

11 Property Services Regulatory Authority fees

Estimate €2 million; realised €2.25 million

The additional income of €250,000 compared with the original estimate is mainly related to the fact that an anticipated reduction in licence applications due to a downturn in the sector because of the pandemic did not actually materialise. Hence, the licence income held up better than expected in 2021.

12 Insolvency Service of Ireland fees

Estimate €680,000; realised €499,000

The shortfall of €181,000 is mainly due to bankruptcy fees of €167,000 which were not approved until late 2021 and brought to account as an appropriations-in-aid in early 2022.

13 Receipts from additional superannuation contributions on public service remuneration*Estimate €3.214 million; realised €4.416 million*

The surplus receipts of €1.202 million are directly related to payroll costs and were greater than expected.

4.2 Extra receipts payable to the Exchequer

	2021	2020
	€000	€000
Balance at 1 January	26	25
Collected	37	26
Transferred to the Exchequer	(26)	(25)
Balance at 31 December	37	26

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2021	2020
Department	1,578	1,386
Agencies	1,472	1,406
Total	3,050	2,792

5.2 Pay

Remuneration of Department staff	2021	2020
	€000	€000
Pay	70,935	66,404
Higher, special or additional duties allowances	182	202
Other allowances	2,433	2,099
Overtime and extra attendances	568	773
Employer's PRSI	6,199	5,573
Total pay ^a	80,317	75,051

Note ^a The total pay figure is distributed across subheads A.1, A.23 and B1.

Remuneration of Agency staff

	2021	2020
	€000	€000
Pay	83,911	76,275
Higher, special or additional duties allowances	111	104
Other allowances	2,993	3,027
Overtime and extra attendance	1,644	1,563
Employer's PRSI	5,689	5,188
Total pay ^a	94,348	86,157

Note ^a The total pay figure is distributed across subheads A.3, A.4, A.5, A.6, A.7, A.10, A.17, A.19, A.21, A.22, B.4, B.5, B.6, B.9, B.10, B.11, B.13, B.14 and B.15.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2021	2020
			€	€
Department staff				
Higher, special or additional duties allowances	28	6	39,739	28,528
Overtime and extra attendance	220	16	23,379	40,990
Shift and roster allowances	206	17	13,440	13,011
Miscellaneous	239	11	23,657	20,614
Extra remuneration in more than one category	223	125	30,512	27,514
Agency staff				
Higher, special or additional duties allowances	16	5	24,291	23,239
Overtime and extra attendance	54	7	19,273	19,384
Shift and roster allowances	—	—	—	—
Miscellaneous	249	39	23,845	18,846
Extra remuneration in more than one category	24	12	33,430	35,201

5.4 Other remuneration arrangements

Payments totalling €94,354 was paid to 16 retired civil servants who were in receipt of civil service pensions in 2021. In addition, an amount of €111,384 was paid to 14 former public servants who were engaged in various roles in 2021. 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 of €2,137,420 was paid through payroll to 177 individuals in respect of duties performed in relation to various boards, committees and commissions, etc.

The account includes expenditure of approximately €291,600 in respect of four officers who were serving outside the Department for all or part of 2021 and whose salaries were paid by the Department.

The account does not include expenditure in respect of the salaries of 13 officers who were serving outside the Department for all or part of 2021 in other Government departments/offices.

5.5 Payroll overpayments

at 31 December	Number of recipients	2021 €	2020 €
Overpayments ^a	127	554,435	677,900
Recovery plans in place	67	347,703	331,812

Eleven overpayment recovery plans in respect of nine individuals to the value of €10,025 were transferred to seven government departments/offices in 2021

Note ^a This figure excludes overpayment amounts for 15 employees (2020: 19 employees) where the amount due is pending calculation.

5.6 Severance/redundancy

There were no severance /redundancy payments to staff during 2021.

5.7 Salary of Accounting Officer

As at 31 December 2021, the Accounting Officers current salary is at the grade of Secretary General Level II, with an annual gross salary of €203,167 (as at 31 December 2020, €201,155).

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2021	2021 €000	2020 €000
Permanent commissions				
Criminal Injuries Compensation Tribunal ^a	1974		298	154
Fixed purpose commissions				
Morris Tribunal ^b	2002	68,784	4	5
Location of Victims Remains ^c	2007	8,149	79	218
Independent Review Mechanism and five inquiries established during 2017 under Section 42 of the Garda Síochána Act 2005 ^d	2014	2,039	319	335
Disclosures Tribunal ^e	2017	14,552	4,926	4,331
Independent Reporting Commission ^f	2017	131	24	27
White Commission of Investigation ^g	2018	1,742	660	908
Study on Familicide and Domestic Homicide Reviews ^h	2019	504	194	159
Scoping review of circumstances leading to death of Shane O' Farrell ⁱ	2019	423	154	269
		96,324	6,658	6,406

Note ^a The costs in relation to the Criminal Injuries Compensation Tribunal will continue as the work of the Tribunal is ongoing, with a significant number of applications under the scheme to be considered.

^b The Morris Tribunal was established in 2002 and it published its final report in 2008. The cost of the Tribunal to date is almost €68.8 million with expenditure in 2021 amounting to circa €4,000 with regards to minor administrative costs.

- c 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 2021 of approximately €79,000 was incurred. Over half was discharged for ongoing administrative expenses (which includes payments to the investigators), with the remainder associated with searches and reconstitution work. This brings the total spend to date to just under €8.15 million and further payments are anticipated.
- d Following the work of the Independent Review Mechanism, the Minister for Justice set up five inquiries under section 42 of the Garda Síochána Act 2005 in 2017 to inquire into five separate Garda investigations. Since their inception, the five inquiries have shared accommodation and administrative support. Two of these inquiries were concluded in April 2018, one concluded in October 2020, a further one concluded in October 2021 and the remaining inquiry is ongoing. Expenditure of circa €319,000 was incurred in 2021.
- e 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. Mr Justice Charleton laid his third interim report before the Dáil in October 2018.

Expenditure of €2.753 million was incurred in relation to this module in 2021. 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 remaining third party legal costs which are expected to be discharged in 2022.

Mr Justice Seán 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. Justice Ryan finalised the fourth interim report regarding Garda Nicholas Keogh in July 2021. It is anticipated the Tribunal will conclude hearings as regards two other members of An Garda Síochána in the first half of 2022 and it is expected that the Tribunal will submit its fifth interim report on these cases in late 2022.

Justice Ryan made orders for costs regarding Module 2 in July 2021 but these are as yet to be billed to the Department.

Expenditure of €2.173 million was incurred in relation to this module in 2021.

- ^f The Independent Reporting Commission (IRC) was established in 2017 with the intention to run for a period of five years to 2021. 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 third report from the IRC was presented to the Irish and UK Governments in November 2020.
- ^g A 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. Mr Justice Barry Hickson, stepped down from his role in the Commission with effect from 30 June 2021 and has been replaced by Mr Justice Michael White.
- ^h The then Minister for Justice established a group to carry out a Study on Familicide and Domestic Homicide Reviews in May 2019. It 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 final report of the group is expected to be submitted to the Minister for Justice shortly.
- ⁱ In January 2019, the then Minister for Justice appointed retired District Court Judge Gerard Haughton to carry out a scoping exercise into a number of matters surrounding the circumstances leading to the death of Shane O’Farrell. Judge Haughton’s work on the scoping exercise is ongoing with finalisation of the report expected this year.

6.2 Ex-gratia payments

Ex-gratia payments amounting to €407,245 (2020: €69,372) 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 €1,924,800 (2020: €1,980,621) 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 amounting to €489,426 (2020: €158,560) were made in respect of 11 other cases related to other legal proceedings.

An ex-gratia payment amounting to €1,358 (2020: €20,308) was made by the Coroners' service in relation to the cost of legal representation at an inquest into the death of a person in State custody.

6.3 Drugs Initiative Fund

An amount of €350,183 (2020: €365,425) 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

Payments/costs paid by the Department in the year

	Claims by		Total	Total
	employees	members of the public	2021	2020
Number of cases	5	550	555	395
	€000	€000	€000	€000
Department's own legal costs	2	309	311	307
Payments by/on behalf of Department				
Compensation	82	409	491	1,311
Legal costs	19	11,658	11,677	10,363
Other costs	5	39	44	—
2021 Total	108	12,415	12,523^a	11,981
2020 Total	73	11,908	11,981	

- Notes
- ^a Of the total of €12.523 million, €9.89 million (79%) relates to the immigration areas of the Department. The remaining legal costs were incurred across a number of areas including the Department's criminal legislation function, the Garda Síochána Ombudsman Commission, International Protection Appeals Tribunal, Property Services Regulatory Authority and the Probation Service.
 - ^b At 31 December 2021, it is estimated that there were 629 cases outstanding. The comparative figure for 2020 is not readily available.
 - ^c Costs are reimbursed to the State Claims Agency on receipt of periodic invoices and any costs for cases settled near the end of the prior year are reimbursed on receipt of invoices in the new financial year. Details of any outstanding costs at year end are not readily available.

Cumulative costs of cases completed in 2021

	Claims by		Total
	employees	members of the public	
Number of cases	5	522	527
	€000	€000	€000
Department's own legal costs	2	86	88
Payments by/on behalf of Department			
Compensation	82	409	491
Legal costs	19	11,654	11,673
Other costs	5	14	19
Total	108	12,163	12,271

- Note
- ^a Generally the total cost impacts at the time and year of settlement. This is particularly the position in relation to immigration cases which account for the majority of expenditure in this area.

6.5 EU funding ^a

The outturns shown in Subheads A.9, A.11 and B.13 include payments in respect of activities which are co-financed by the EU. Estimates of receipts and actual outturns were as follows.

Subhead description:	2021		2020
	Estimate €000	Outturn €000	Outturn €000
ESF - Programme for Employability, Inclusion and Learning (PEIL) 2014 – 2020 (ESF)	21,000 ^b	21,000	8,022
Asylum, Migration and Integration Fund (AMIF) 2014 – 2020 ^c	—	2,700 ^d	1,577
Other EU receipts	—	—	92
	21,000	23,700	9,691

- Notes
- ^a The Department also received advance funding from the EU in 2021 which is administered through suspense accounts.
 - ^b The original estimate was €13 million but was increased to €21 million through the technical supplementary estimate process (Section 4.3 subhead 3 refers).
 - ^c An amount of €8.763 million was received in EU funding under the SOLID Funds EU Programme 2007-2013. Of this amount €1.003 million of expenditure incurred has been deemed ineligible by EU auditors. There were three specific funding streams involved – European Integration Fund, European Refugee Fund and European Return Fund. The main reason for the ineligible expenditure related to inadequate back-up documentation available for certain transactions from funded bodies, including in relation to three projects that dissolved during or shortly after the end of the programme period in 2013. Hence, the difficulty in obtaining additional documentation during the course of the audit. As this programme was a precursor to the current Asylum, Migration and Integration fund (AMIF), it is likely that a reduction of €1,002,546 will be made to future funding under this programme. This matter will be finalised during 2022 in conjunction with the Department of Children, Equality, Disability, Integration and Youth who now administer this fund. It is not expected that a similar situation will arise again due to the processes and controls now in place and administered by the EU Funds Unit established in the Department in 2016.
 - ^d Responsibility for the Asylum, Migration & Integration Fund (AMIF) transferred to the Department of Children, Equality, Disability, Integration and Youth during 2020. However, a receipt under this fund was lodged to the Justice bank account in December 2021, held in a suspense account and remitted to the correct Department in early 2022 (Note 2.7 Other credit balances refers).

6.6 Deferred surrender

Deferred surrender comprises savings in 2021 of €5.122 million in capital expenditures in the subhead A.21 Forensic Science Ireland that were carried over to 2022.

Appendix A Accounts of bodies under the aegis of the Department of Justice

The following table lists the bodies under the aegis of the Department. It indicates, as at end March 2022, the period to which the last audited financial statements relate and the date on which 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	2020	17 Dec 2021	29 Dec 2021	28 Feb 2022
Garda Síochána Ombudsman Commission	2020	29 Oct 2021	5 Nov 2021	16 Dec 2021
Insolvency Service of Ireland	2020	21 Dec 2021	18 Jan 2022	11 Mar 2022
Legal Aid Board	2020	21 Dec 2021	8 Feb 2022	Pending
Private Security Authority	2020	2 Jun 2021	16 Jun 2021	22 Oct 2021
Property Services Regulatory Authority	2020	31 May 2021	2 Jun 2021	17 Sep 2021
Legal Services Regulatory Authority	2020	15 Dec 2021	25 Feb 2022	Pending