

Appropriation Account 2022

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 2022 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 2022, including the amount that could be used as appropriations-in-aid of expenditure for the year and
- provided for capital supply services in 2022 out of unspent 2021 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €29.658 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, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 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.

Inventory

Note 2.3 to the Appropriation Account re valuation of inventories includes high-volume, low-value consumable items given their nature and need for monitoring and security.

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, 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.

Procurement

I confirm that 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.

The Department has provided details of 52 non-competitive contracts in the annual return in respect of Circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of 20 contracts (in excess of €25,000), totalling €5,617,741 (ex. VAT) in 2022 as set out below.

- Sixteen of these contracts are considered as non-compliant on the basis that it has been necessary to roll-over beyond the original contract date, while updated procurement arrangements are being put in place.
Four such contracts have been awarded and are now in place (2022 value €519,327),
A further two contracts have been awarded and the Department will migrate over to these on a phased basis in the coming months (2022 value €399,491).
Two contracts are currently at evaluation stage (2022 value €137,240), while tender specifications are being prepared in eight cases (2022 value €3,303,464).
- One contract with a value of €661,456 was a direct award in order to meet increased demand for essential translation services arising from a significant increase in International Protection applications in 2022.
- Two contracts with a value of €530,951 were extended to allow for transition to new systems.
- One contract with a value of €65,812 was extended to facilitate a move to a new site.

The above contracts have been included in the 40/2002 annual return and referenced above.

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***Cyber security***

Following increased cyber and ransomware attacks in recent years, a cyber-resilience programme was established. The aim of this broad ranging programme is to put in place the appropriate software, hardware, facilities and measures to protect the infrastructure and information of the Department on its shared service, from intentional or unintentional breach into the future. The primary activity of this programme to date has been procurement of equipment and security services which will include innovative training for staff in cyber security matters in order to promote cyber security awareness and reinforce a culture of best practice.

ICT modernisation

The Department has established modernisation and migration programmes to carefully govern and manage the move off legacy platforms to modern digital solutions. Delivering digital transformation has also meant that the Department must adopt newer technologies such as cloud, machine learning and robotic process automation. The use of such technologies required the Department to establish the governance, policies and procedures, which follow best practice in these areas.

Covid-19 control issues

The onset of the Covid-19 pandemic in early 2020 resulted in some changes to the working and control environment with the introduction of remote and virtual working where practical and appropriate, having regard to the nature of the work in the Department. As a result, the Department has introduced a number of procedural and control changes. Under the Department's risk and control framework, management carried out a full risk assessment of the Covid-19 impact on the control environment. The controls, both existing and those introduced as a result of Covid-19, continue to be effective.

Oonagh McPhillips

Accounting Officer

Department of Justice

30 March 2023

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 2022 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 2022, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery 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 2022.

Seamus McCarthy

Comptroller and Auditor General

5 September 2023

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, National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, National Development Plan Delivery 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 appropriation account is 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 appropriation account 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, National Development Plan Delivery 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 audit reports 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 2022

		2022		2021
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Criminal justice pillar			
	<i>Original</i>	324,093		
	<i>Deferred surrender</i>	5,122		
	<i>Supplementary</i>	19,634		
			348,849	332,925
				316,117
B	Civil justice pillar			
	<i>Original</i>	174,629		
	<i>Supplementary</i>	4,981		
			179,610	168,915
				150,911
Gross expenditure				
	<i>Original</i>	498,722		
	<i>Deferred surrender</i>	5,122		
	<i>Supplementary</i>	24,615		
			528,459	501,840
				467,028
	<i>Deduct</i>			
C	Appropriations-in-aid			
	<i>Original</i>	75,832		
	<i>Supplementary</i>	24,614		
			100,446	103,485
				90,513
Net expenditure				
	<i>Original</i>	422,890		
	<i>Deferred surrender</i>	5,122		
	<i>Supplementary</i>	1		
			428,013	398,355
				376,515

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.

	2022	2021
	€	€
Surplus	29,658,052	26,894,827
Deferred surrender	—	(5,122,000)
Surplus to be surrendered	<u>29,658,052</u>	<u>21,772,827</u>

Oonagh McPhillips
Accounting Officer
Department of Justice

30 March 2023

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2022

		2022	2021
	€000	€000	€000
Programme cost		356,685	339,446
Pay		89,708	78,797
Non pay		55,447	48,785
Gross expenditure		501,840	467,028
<i>Deduct</i>			
Appropriations-in-aid		103,485	90,513
Net expenditure		398,355	376,515
Changes in capital assets			
Purchases cash	(38,800)		
Depreciation	5,622		
Disposals cash	1		
Loss on disposals	1	(33,176)	(48,144)
Changes in net current assets			
Decrease in closing accrual	(4,720)		
Decrease in inventories	194	(4,526)	(1,261)
Direct expenditure		360,653	327,110
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		57,275	50,401
Notional rents		5,122	4,860
Net programme cost		423,050	382,371

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.

		2022	2021
		€000	€000
Vote 9	Office of the Revenue Commissioners	400	373
Vote 12	Superannuation and Retired Allowances	52,285	45,791
Vote 13	Office of Public Works	8,600	8,418
Vote 18	National Shared Services Office	241	247
Vote 20	Garda Síochána	234	160
Vote 43	Office of the Government Chief Information Officer	308	70
	Central Fund – ministerial pensions	199	205
	Cost of shared services provided to other Votes	(4,992)	(4,863)
		57,275	50,401

Note 2 Statement of Financial Position as at 31 December 2022

	Note	2022 €000	2021 €000
Capital assets	2.1	123,820	90,645
Current assets			
Bank and cash	2.2	22,903	19,875
Inventories	2.3	1,626	1,820
Prepayments	2.4	10,926	5,376
Accrued income	2.5	3,025	3,974
Other debit balances	2.6	523	4,129
Total current assets		39,003	35,174
Less current liabilities			
Accrued expenses	2.7	7,331	7,477
Deferred income	2.8	214	187
Other credit balances	2.9	23,850	18,949
Net Exchequer funding	2.10	(424)	5,055
Total current liabilities		30,971	31,668
Net current assets		8,032	3,506
Net assets		131,852	94,151
Represented by:			
State funding account	2.11	131,852	94,151

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 2022 ^b	6,901	2,303	114,915	2,734	68,515	195,368
Additions	—	320	5,400	11	33,069	38,800
Transfer out ^c	—	(110)	(22)	—	—	(132)
Disposals	—	—	(839)	(1)	—	(840)
Cost or valuation at 31 December 2022	6,901	2,513	119,454	2,744	101,584	233,196
Accumulated depreciation						
Opening balance at 1 January 2022	1,860	1,672	98,718	2,473	—	104,723
Depreciation for the year	138	265	5,153	66	—	5,622
Depreciations on transfer out ^b	—	(110)	(21)	—	—	(131)
Depreciation on disposals	—	—	(837)	(1)	—	(838)
Cumulative depreciation at 31 December 2022	1,998	1,827	103,013	2,538	—	109,376
Net assets at 31 December 2022	4,903	686	16,441	206	101,584	123,820
Net assets at 31 December 2021	5,041	631	16,197	261	68,515	90,645

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 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.

^c Motor vehicles with an original cost of €110,142 were transferred from the Department to An Garda Síochána. Office and IT equipment with an original cost of €22,236 was transferred from the Department to the Policing Authority.

2.2 Bank and cash

at 31 December	2022	2021
	€000	€000
PMG balances and cash	12,771	11,888
Commercial bank account balances	10,132	7,987
	22,903	19,875

The commercial bank account balances include bank balances with a value of €1.574 million for a number of agencies in Vote 24 who also prepare separate financial statements.

2.3 Inventories

at 31 December	2022	2021
	€000	€000
Stationery	—	120
Forensic consumables	732	713
IT consumables	99	57
Residence permits/travel documents	677	796
Miscellaneous	62	90
Equipment/clothing	56	44
	1,626	1,820

2.4 Prepayments

at 31 December	2022	2021
	€000	€000
Department administration (mainly ICT system maintenance and support including licencing)	6,237	2,854
A.4 Garda Síochána Ombudsman Commission	454	458
A.6 Criminal Asset Bureau	259	207
A.11 Youth justice interventions (2023 boundary extension payments made in Q4 2022)	1,305	—
A.19 Private Security Authority (various administrative costs including targeted media campaigns)	13	98
A.21 Forensic Science Ireland (maintenance of scientific equipment etc.)	2,074	997
B.5 Property Services Regulatory Authority (various administrative costs including ICT systems maintenance and support including licencing)	120	124
B.6 Insolvency Service of Ireland (mainly ICT system maintenance and media awareness campaign)	370	614
Other subheads (various costs including ICT support and maintenance)	94	24
	10,926	5,376

2.5 Accrued income

at 31 December	2022	2021
	€000	€000
Immigration registration fees	1,675	2,806
Visa fees	498	457
Private Security Authority fees	283	285
Legal Services Regulatory Authority levy on professional bodies	200	—
Other accrued income	369	426
	3,025	3,974

2.6 Other debit balances

at 31 December	2022 €000	2021 €000
Advances to the Office of Public Works	—	3,414
Imprests	53	52
Recoupable travel pass scheme expenditure	204	233
Criminal Assets Bureau receivership	195	105
Payroll suspense account (Paypath)	—	200
Other debit suspense items	71	125
	523	4,129

2.7 Accrued expenses

at 31 December	2022 €000	2021 €000
Criminal legal aid schemes (subheads A.15 and A.16)	4,990	5,102
Training and development and incidental expenses (various expenses including legal costs)	335	470
Forensic Science Ireland (various expenses including consumables, chemicals and equipment)	330	154
Office equipment and external IT services	285	274
Postal and telecommunications services	278	198
Coroners Service (various expenses including legal costs)	239	592
Probation Service – operating expenses	125	134
Criminal Assets Bureau - (various expenses included software licencing)	106	18
Immigration and international protection (various travel and translation costs)	97	29
Office premises expenses (various expenses including office cleaning costs)	88	59
Other subheads	458	447
	7,331	7,477

2.8 Deferred income

at 31 December	2022 €000	2021 €000
Film censorship fees	207	187
Miscellaneous receipts	7	—
	214	187

2.9 Other credit balances

at 31 December	2022	2021
	€000	€000
Amounts due to the State		
Income tax	2,466	2,224
Pay related social insurance	1,535	1,280
Professional services withholding tax	2,160	2,308
Value added tax	578	330
Balances in departmental accounts	10,132	7,987
	<u>16,871</u>	<u>14,129</u>
Payroll deductions held in suspense	687	686
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	37
Advances to the Office of Public Works	4,672	—
Other credit suspense items	209	23
	<u>23,850</u>	<u>18,949</u>

2.10 Net Exchequer funding

at 31 December	2022	2021
	€000	€000
Surplus to be surrendered	29,658	21,773
Deferred surrender	—	5,122
Exchequer grant undrawn	(30,082)	(21,840)
Net Exchequer funding	<u>(424)</u>	<u>5,055</u>
Represented by:		
Debtors		
Bank and cash	22,903	19,875
Debit balances: suspense	523	4,129
	<u>23,426</u>	<u>24,004</u>
Creditors		
Due to the State	(16,871)	(14,129)
Credit balances: suspense	(6,979)	(4,820)
	<u>(23,850)</u>	<u>(18,949)</u>
	<u>(424)</u>	<u>5,055</u>

2.11 State funding account

	Note	2022 €000	2021 €000
Balance at 1 January		94,151	44,746
Disbursements from the Vote			
Estimate provision	Account	428,013	
Surplus to surrender	Account	(29,658)	
Net vote		398,355	376,515
Expenditure (cash) borne elsewhere	1.1	57,275	50,401
Non cash expenditure – notional rent	1	5,122	4,860
Net programme cost	1	(423,050)	(382,371)
Capital asset transfer	2.1	(1)	—
Balance at 31 December		131,852	94,151

2.12 Commitments

a) Global commitments	2022	2021
at 31 December	€000	€000
Procurement of goods and services	14,290	11,356
Capital projects	6,453	31,687
Total of legally enforceable commitments	20,743	43,043

b) Major capital projects

	Cumulative expenditure to 31 December 2021 €000	Expenditure in 2022 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2022 €000	Expected total spend lifetime of project 2021 €000
Forensic Science Ireland	68,514	32,577	5,509	106,600	99,518

The overall project budget for the new FSI laboratory was €99.5 million. Expenditure is within budget with the exception of non-controllable external factors in 2022 of construction inflation (€6.9 million) and Covid-19 expenditure (€200,000), some of which will be covered by the project contingency budget.

2.13 Matured liabilities

There were no matured liabilities un-discharged at year end 2022 or in the previous year.

2.14 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.

		2022		2021
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	76,618		
	<i>Supplementary</i>	9,480		
			86,098	84,908
ii	Travel and subsistence			74,356
	<i>Original</i>	985		
	<i>Supplementary</i>	188		
			1,173	1,052
iii	Training and development and incidental expenses			513
	<i>Original</i>	9,154		
	<i>Supplementary</i>	8,753		
			17,907	17,295
iv	Postal and telecommunications services			17,572
	<i>Original</i>	2,096		
	<i>Supplementary</i>	1,992		
			4,088	3,951
v	Office equipment and external IT services			2,615
	<i>Original</i>	27,666		
	<i>Supplementary</i>	(3,570)		
			24,096	20,389
vi	Office premises expenses			16,132
	<i>Original</i>	3,055		
	<i>Supplementary</i>	2,008		
			5,063	4,288
vii	Consultancy services and value for money and policy reviews		68	126
				4,501
viii	Research		1,786	1,485
ix	Financial shared services ^a		6,861	6,805
x	Justice and policing transformation programme			6,693
	<i>Original</i>	10,000		
	<i>Supplementary</i>	(3,000)		
			7,000	4,856
			154,140	145,155
				4,227
				127,582

- Note ^a Financial shared services centre pay costs of €4,800,331 (2021: €4,440,667) 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 the reasons for significant variations (+/- 25% and €100,000).

iii **Training and development and incidental expenses**

Estimate provision €9.154 million; outturn €17.295 million

The excess expenditure of €8.141 million compared with the original allocation of €9.154 million was mainly due to higher legal expense (€3.36 million) and other administrative costs and fees (€5.22 million) including contracted services which is partly offset by an underspend in other areas within the subhead such as staff training and development (€390,000).

iv **Postal and telecommunications services**

Estimate provision €2.096 million; outturn €3.951 million

The excess expenditure of €1.855 million compared with the original allocation of €2.096 million is partly due to the national increase in postal charges in February 2022 in addition to increased volumes relating to immigration matters.

v **Office equipment and external IT services**

Estimate provision €27.666 million; outturn €20.389 million

The saving of €7.277 million compared with the original allocation of €27.666 million was mainly attributable to a reduction in planned expenditure due to the redeployment of resources to support the processing of temporary permissions for Ukrainian nationals. As a result a number of IT projects did not proceed as planned.

vi **Office premises expenses**

Estimate provision €3.055 million; outturn €4.288 million

The excess expenditure of €1.233 million compared with the original allocation of €3.055 million is mainly due to the higher than anticipated costs of rental/lease accommodation, including the Ukrainian response, as well as costs related to the Covid-19 pandemic.

x **Justice and policing transformation programme**

Estimate provision €10 million; outturn €4.856 million

The saving of €5.144 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 as the focus of the Organisation moved to the Ukraine crisis, diverting resources away from the Modernisation Programme to the immediate humanitarian priority in 2022.

Programme A Criminal Justice Pillar

		2022		2021
		Estimate provision		Outturn
		€000	€000	€000
				Outturn
				€000
A.1	Administration – pay			
	<i>Original</i>	30,041		
	<i>Supplementary</i>	3,128		
			33,169	32,820
				28,978
A.2	Administration – non pay			
	<i>Original</i>	20,191		
	<i>Supplementary</i>	2,102		
			22,293	19,641
				17,608
A.3	Office of the Inspector of Prisons			
	<i>Original</i>	2,348		
	<i>Supplementary</i>	(728)		
			1,620	1,289
				1,349
A.4	Garda Síochána Ombudsman Commission			
	<i>Original</i>	13,406		
	<i>Supplementary</i>	273		
			13,679	13,449
				11,583
A.5	Garda Síochána Inspectorate		1,326	1,118
				1,010
A.6	Criminal Asset Bureau		10,858	9,830
				10,111
A.7	Probation Service – salaries, wages and allowances		24,855	24,330
				23,308
A.8	Probation Service – operating expenses		4,885	4,305
				4,141
A.9	Probation Service – services to offenders		17,532	17,503
				17,529
A.10	Community Service Order Scheme		3,105	2,524
				2,527
A.11	Youth justice interventions		21,314	22,817
				15,110
A.12	Victims of crime including sexual crimes and domestic abuse			
	<i>Original</i>	4,889		
	<i>Supplementary</i>	725		
			5,614	5,421
				3,744
A.13	Mental Health (Criminal Law) Review Board			
	<i>Original</i>	439		
	<i>Supplementary</i>	(155)		
			284	265
				289
A.14	Compensation for personal injuries criminally inflicted		11,016	6,319
				2,301

		Estimate provision		2022	2021
		€000	€000	Outturn	Outturn
				€000	€000
A.15	Legal aid – criminal				
	<i>Original</i>	70,200			
	<i>Supplementary</i>	<u>6,630</u>			
			76,830	76,653	73,466
A.16	Legal aid – custody issues				
	<i>Original</i>	4,000			
	<i>Supplementary</i>	<u>1,000</u>			
			5,000	4,716	6,031
A.17	Parole Board				
	<i>Original</i>	1,742			
	<i>Supplementary</i>	<u>(303)</u>			
			1,439	1,470	589
A.18	Crime prevention measures		1,197	1,071	1,049
A.19	Private Security Authority		3,886	4,012	3,744
A.20	Domestic, sexual and gender based violence - awareness raising and training		5,348	4,109	2,700
A.21	Forensic Science Ireland				
	<i>Original</i>	51,382			
	<i>Deferred surrender</i>	5,122			
	<i>Supplementary</i>	<u>3,290</u>			
			59,794	56,920	72,384
A.22	Office of the State Pathologist				
	<i>Original</i>	1,127			
	<i>Supplementary</i>	<u>393</u>			
			1,520	1,499	1,119
A.23	Commissions and special inquiries				
	<i>Original</i>	7,332			
	<i>Supplementary</i>	<u>3,979</u>			
			11,311	10,096	6,658
A.24	Social disadvantage measure (dormant accounts funded)				
	<i>Original</i>	9,674			
	<i>Supplementary</i>	<u>(700)</u>			
			8,974	9,125	8,789
A.25	Community Safety Innovation Fund		2,000	1,623	—
			348,849	332,925	316,117

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 €3.71 million higher than originally provided, including an overspend of €2.229 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 €2.348 million; outturn €1.289 million

The savings of €1.059 million compared with the original estimate provision was primarily due to the planned recruitment of a Researcher and additional Inspectors, not progressing in 2022. In addition, the development of a case management system and ad hoc consultancy services did not materialise during the year.

A.5 Garda Síochána Inspectorate

Estimate provision €1.326 million; outturn €1.118 million

The saving of €208,000 was mainly attributable to the deferral of consultancy services in respect of implementation of the ongoing Policing Reform programme.

A.6 Criminal Assets Bureau

Estimate provision €10.858 million; outturn €9.83 million

The saving of €1.028 million arose primarily due to time delays encountered in filling staff vacancies at various grades resulting in a saving in the pay budget.

A.8 Probation Service – operating expenses

Estimate provision €4.885 million; outturn €4.305 million

The saving of €580,000 arose in part due to less expenditure on ICT and training coupled with reduced travel and subsistence expenditure as a result of Covid-19.

A.10 Community Service Order Scheme

Estimate provision €3.105 million; outturn €2.524 million

The saving of €581,000 arose from delays in filling Community Service Supervisory posts which are critical to the delivery of the community service order scheme.

A.11 Youth justice interventions

Estimate provision €21.314 million; outturn €22.817 million

The excess expenditure of €1.503 million reflects the implementation of Youth Justice Strategy priorities and includes a number of once-off grants to youth diversion projects.

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

Estimate provision €4.889 million; outturn €5.421 million

The excess expenditure of €532,000 compared with the original estimate provision of €4.889 million reflects the return of in-person Court hearings. This has resulted in increased court accompaniment supports and various ancillary victims of crime supports.

A.13 Mental Health (Criminal Law) Review Board

Estimate provision €439,000; outturn €265,000

The saving of €174,000 arose due to an anticipated increase in workload not materialising in 2022 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.

A.14 Compensation for personal injuries criminally inflicted

Estimate provision €11.016 million; outturn €6.319 million

The saving of €4.697 million compared with the original estimate was mainly due to three large awards, which have been made by the Tribunal totalling approximately €6.2 million not being accepted by the applicants before end 2022.

In all of these cases the Tribunal has indicated that due to the nature of the injuries experienced by the applicants concerned and its effect on their mental capacity, they should first be made a ward of court before the funds are disbursed. The timing of this is not within the Tribunal's control. Once awards are accepted and ward of court proceedings are finalised in the cases payments will issue to the applicants concerned.

A.15 Legal aid – criminal

Estimate provision €70.2 million; outturn €76.653 million

The excess in expenditure of €6.453 million compared with the original allocation of €70.2 million arose due to the increased volume of payments. As set out under the Criminal Justice (Legal Aid) Act 1962, the Courts are responsible for the granting of legal aid. As a demand led scheme, the timing and quantum of costs can be difficult to predict with accuracy.

A.16 Legal aid – custody issues

Estimate provision €4 million; outturn €4.716 million

The excess in expenditure of €716,000 compared with the original allocation of €4 million is reflective of the increase in the number and cost of claims, including High and Supreme Court Bail Motions, Extradition and European Arrest Warrant Applications.

A.17 Parole Board

Estimate provision €1.742 million; outturn €1.470 million

The saving of €272,000 compared with the original allocation of €1.742 million arose primarily due to time delays encountered in filling vacancies. Additionally, operational case processing challenges pertaining to victim engagement were encountered in the absence of a national register of victims. It is expected that additional staff and other structures will continue to be put in place in 2023, thus increasing expenditure in this subhead.

A.18 Crime prevention measures

Estimate provision €1.197 million; outturn €1.071 million

The saving of €126,000 arose due to some crime prevention measures not proceeding as planned during 2022.

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

Estimate provision €5.348 million; outturn €4.109 million

The saving of €1.239 million arose primarily due to the delayed roll out of some of the public awareness raising campaigns.

A.22 Office of the State Pathologist

Estimate provision €1.127 million; outturn €1.499 million

The excess expenditure of €372,000 compared with the original allocation of €1.127 million primarily arose as newly sanctioned pathologist posts were appointed during 2022.

A.23 Commissions and special inquiries

Estimate provision €7.332 million; outturn €10.096 million

The excess expenditure of €2.764 million compared with the original allocation of €7.332 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 €9.125 million

The saving of €549,000 compared with the original allocation of €9.674 million mainly arose in relation to the Social Enterprise Funding Kickstart project. The scheme was launched later in the year than originally expected.

A.25 Community Safety Innovation Fund

Estimate provision €2 million; outturn €1.623 million

The saving of €377,000 is mainly attributable to timing issues relating to stage payments. Typically the final payment is held-over until the relevant project reaches an agreed milestone.

Programme B Civil Justice Pillar

		2022		2021
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	51,334		
	<i>Supplementary</i>	6,352		
			57,686	56,888
B.2	Administration – non pay			49,819
	<i>Original</i>	36,723		
	<i>Supplementary</i>	4,269		
			40,992	35,806
B.3	Central Authority		135	90
B.4	Legal Services Regulatory Authority		1,001	1,000
B.5	Property Services Regulatory Authority		3,138	3,282
B.6	Insolvency Service of Ireland			2,994
	<i>Original</i>	7,649		
	<i>Supplementary</i>	(737)		
			6,912	6,586
B.7	Gambling Regulatory Authority			7,340
	<i>Original</i>	700		
	<i>Supplementary</i>	(360)		
			340	161
B.8	Judicial Appointments Commission			—
	<i>Original</i>	254		
	<i>Supplementary</i>	(183)		
			71	—
B.9	Judicial Council			—
	<i>Original</i>	1,754		
	<i>Supplementary</i>	(1,104)		
			650	833
B.10	Coroner Service			379
	<i>Original</i>	13,085		
	<i>Supplementary</i>	(4,185)		
			8,900	7,712
B.11	Legal Aid Board		47,917	45,212
B.12	Free Legal Advice Centres		294	294
B.13	Immigration and international protection programmes			
	<i>Original</i>	4,982		
	<i>Supplementary</i>	2,314		
			7,296	7,419
				2,524

		2022		2021
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.14	International Protection Appeals Tribunal			
	<i>Original</i>	4,950		
	<i>Supplementary</i>	(1,385)		
		3,565	3,255	3,369
B.15	Irish Film Classification Office	713	377	496
		179,610	168,915	150,911

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 €5.714 million lower than originally provided, notwithstanding an overspend of €4.637 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.5 Property Services Regulatory Authority

Estimate provision €3.138 million; outturn €3.282 million

The excess expenditure of €144,000 compared with the original allocation of €3.138 million arose due to undertaking additional audit compliance inspections for 2022, funding a public awareness media campaign and regulatory training.

B.6 Insolvency Service of Ireland

Estimate provision €7.649 million; outturn €6.586 million

The savings of €1.063 million compared to the original estimate provision arose due to time delays encountered in filling staff vacancies and resultant timing challenges with progressing the new Bankruptcy case management system.

B.7 Gambling Regulatory Authority

Estimate provision €700,000; outturn €161,000

The saving of €539,000 arose due to timing delays in filling staff vacancies which had a resultant impact on the Authority's capacity. The new Chief Executive Officer (CEO) Designate was appointed in September 2022 and it is expected that additional staff and other structures will continue to be put in place in 2023, thus increasing expenditure in this subhead.

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 €833,000

The saving of €921,000 arose due to ongoing delays in recruiting staff and consequential delays in putting other logistical supports in place during 2022. It is expected that additional staff and other structures will continue to be put in place in 2023, thus increasing expenditure in this subhead.

B.10 Coroner Service

Estimate provision €13.085 million; outturn €7.712 million

The saving of €5.373 million compared with the original allocation of €13.085 million is mainly due to the public facing elements of the new Stardust Inquest not commencing in 2022 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 will commence in April 2023, once the necessary preliminary hearings which have been ongoing throughout 2022, conclude.

B.11 Legal Aid Board

Estimate provision €47.917 million; outturn €45.212 million

The saving of €2.705 million arose due to a number of factors including the delay in the commencement of (i) the provision of additional legal services to victims of sexual offences and (ii) the provision of legal services in respect of the Assisted Decision-Making (Capacity) (Amendment) Act, both of which require primary legislation. In addition staff recruitment challenges were encountered by the Board.

B.13 Immigration and international protection programmes

Estimate provision €4.982 million; outturn €7.419 million

The excess expenditure of €2.437 million compared to the original budget allocation was due to the unexpected costs incurred in implementing a cohesive response to the Ukraine crisis (temporary protection). In addition an unprecedented number of applications were received for international protection in 2022. It is expected that additional staff and other structures will continue to be put in place in 2023, thus increasing expenditure in this subhead.

B.14 International Protection Appeals Tribunal

Estimate provision €4.95 million; outturn €3.255 million

The saving of €1.695 million compared to the original estimate of €4.95 million arose due to the reduced number of cases processed as a result of Covid-19 restrictions during 2022. This also impacted on Tribunal member fees and on other non-pay related expenditure.

B.15 Irish Film Classification Office

Estimate provision €713,000; outturn €377,000

The saving of €336,000 reflect a combination of lower volumes of submissions for home entertainment classifications, coupled with time delays encountered in filling staff vacancies.

Note 4 Receipts

4.1 Appropriations-in-aid

		2022		2021
		Estimated	Realised	Realised
		€000	€000	€000
1	Film censorship fees		850	941
2	EU receipts		1	1
3	Miscellaneous receipts		673	588
4	Immigration registration fees			
	Original	38,550		
	Supplementary	20,450		
			59,000	60,686
5	Visa fees			
	Original	3,385		
	Supplementary	3,215		
			6,600	7,913
6	Dormant accounts receipts			
	Original	9,674		
	Supplementary	(700)		
			8,974	9,061
7	Private Security Authority fees			
	Original	2,564		
	Supplementary	564		
			3,128	3,424
8	Nationality and citizenship certificates fees			
	Original	12,000		
	Supplementary	1,540		
			13,540	13,215
9	Legal Services Regulatory Authority levy on professional bodies			
	Original	1,500		
	Supplementary	(1,000)		
			500	—
10	Property Services Regulatory Authority fees			
	Original	2,000		
	Supplementary	250		
			2,250	2,210
				2,250

		2022		2021
		Estimated	Realised	Realised
		€000	€000	€000
11	Insolvency Service of Ireland fees		680	499
12	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	3,955		
	<i>Supplementary</i>	295		
		4,250	4,747	4,416
		100,446	103,485	90,513

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/-5% and €100,000). Overall, appropriations-in-aid were €27.653 million higher than originally provided. The surplus in receipts is mainly due to the net effect of the following variances.

3 Miscellaneous receipts

Estimate €673,000; realised €588,000

The shortfall in receipts of €85,000 was mainly due to a reduction in the recoupment of salaries of officers on secondment and lower income relating to explosive fees.

4 Immigration registration fees

Estimate €38.55 million; realised €60.686 million

A surplus in receipts of €22.136 million arose compared with the original estimate provision of €38.55 million. The primary driver of the surplus receipts related to Immigration Registration Fees and once off fees related to the Undocumented Migrant Registration Scheme.

5 Visa fees

Estimate €3.385 million; realised €7.913 million

A surplus in receipts of €4.528 million arose compared with the original estimate provision of €3.385 million. The easing of travel restrictions which were introduced due to Covid-19 had a significant positive impact on visa fees. This resulted in increased demand for both long-term and short stay visas in 2022 leading to an overall increase of circa 175% in visa decisions.

6 Dormant accounts receipts

Estimate €9.674 million; realised €9.061 million

The shortfall in receipts of €613,000 compared with the original allocation of €9.674 million mainly arose in relation to the Social Enterprise Funding Kickstart project. The scheme was launched later in the year than originally expected.

7 Private Security Authority fees

Estimate €2.564 million; realised €3.424 million

A surplus of €860,000 arose compared with the original estimate provision of €2.564 million and reflects increased fees driven by a strong demand for security services across the economy.

8 Nationality and citizenship certificates fees

Estimate €12 million; realised €13.215 million.

A surplus in receipts of €1.215 million arose compared with the original estimate provision of €12 million. This was primarily attributable to the introduction of a modified citizenship process and the resumption of in person citizenship ceremonies in the latter half of 2022.

9 Legal Services Regulatory Authority levy on professional bodies

Estimate €1.5 million; realised €nil

The shortfall in receipts of €1.5 million arose compared with the original estimate provision. The LSRA (and the Legal Practitioners Disciplinary Tribunal (LPDT)) 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). The existing levy model is retrospective and based on the expenditure of the LSRA in the previous financial year. In 2022 the LSRA continued to increase in workload and functionality, while the LPDT engaged in establishment activities. As a result, the levy income in 2022 (based on 2021 expenditure) was not sufficient to meet all operating costs and repay amounts provided by Government. The levy model is currently being revised to a model to calculate a levy based on the budget for the year ahead and repayments of advances received.

10 Property Services Regulatory Authority fees

Estimate €2 million; realised €2.21 million

The surplus in receipts of €210,000 compared to the original estimate reflected the bounce back in the wider economy post Covid-19 resulting in higher fees than anticipated.

12 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €3.955 million; outturn €4.747million.

The surplus in receipts of €792,000 compared with the original allocation of €3.955 million was primarily related to increased salary costs as a result of the extension of the Building Momentum Public Service pay deal.

4.2 Extra receipts payable to the Exchequer

	2022	2021
	€000	€000
Balance at 1 January	37	26
Collected	37	37
Transferred to the Exchequer	(37)	(26)
Balance at 31 December	37	37

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2022	2021
Department	1,594	1,578
Agencies ^a	1,555	1,472
Total	3,149	3,050

Note ^a Comprises staff of the agencies funded from the following subheads: A.3, A.4, A.5, A.6, A.7, A.10, A.17, A.19, A.21, A.22, B.5, B.6, B.7, B.10, B.11, B.14 and B.15.

5.2 Pay

Remuneration of Department staff

	2022	2021
	€000	€000
Pay	78,680	70,935
Higher, special or additional duties allowances	291	182
Other allowances	3,167	2,433
Overtime and extra attendances	1,795	568
Employer's PRSI	7,281	6,199
Total pay ^a	91,214	80,317

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

Remuneration of Agency staff

	2022	2021
	€000	€000
Pay	87,896	83,911
Higher, special or additional duties allowances	83	111
Other allowances	3,107	2,993
Overtime and extra attendance	1,776	1,644
Employer's PRSI	6,302	5,689
Total pay	99,164	94,348

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2022 €	2021 €
Department staff				
Higher, special or additional duties allowances	38	11	41,852	39,739
Overtime and extra attendance	476	45	41,057	23,379
Shift and roster allowances	262	26	16,831	13,440
Foreign service allowances	9	4	45,125	54,005
Miscellaneous	286	10	51,596	23,657
Extra remuneration in more than one category	288	158	49,655	30,512
Agency staff				
Higher, special or additional duties allowances	20	2	28,563	24,291
Overtime and extra attendance	87	6	20,639	19,273
Shift and roster allowances	—	—	—	—
Miscellaneous	271	66	34,576	23,845
Extra remuneration in more than one category	26	8	21,758	33,430

5.4 Department staffing by pay band

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay band		Number of employees	
From (€)	To (€)	2022	2021
20,000	59,999	2,089	2,108
60,000	69,999	266	298
70,000	79,999	266	208
80,000	89,999	126	127
90,000	99,999	84	59
100,000	109,999	41	40
110,000	119,999	25	12
120,000	129,999	13	2
130,000	139,999	3	2
140,000	149,999	2	4
150,000	159,999	4	5
160,000	169,999	4	2
170,000	179,999	4	1
180,000	189,999	1	1
190,000	199,999	1	—
200,000	209,999	2	1
210,000	219,999	1	—
220,000	229,999	—	—
230,000	239,000	—	1
240,000	249,999	—	—
250,000	259,999	1	1
260,000	269,999	1	—

5.5 Other remuneration arrangements

Payments totalling €121,798 were paid to 17 retired civil servants who were in receipt of civil service pensions in 2022. In addition, an amount of €178,452 was paid to 11 former public servants and €21,119 to a former judiciary member who were engaged in various roles in 2022.

A total of €3,191,778 was paid through payroll to 160 individuals in respect of duties performed in relation to various boards, committees and commissions, etc.

The account includes expenditure of approximately €450,955 in respect of seven officers who were serving outside the Department for all or part of 2022 and whose salaries were paid by the Department.

The account does not include expenditure in respect of the salaries of eleven officers who were serving outside the Department for all or part of 2022 in other Government departments/offices.

5.6 Payroll overpayments

at 31 December	Number of recipients	2022 €	2021 €
Overpayments ^a	182	549,052	554,435
Recovery plans in place	65	304,231	347,703

Eleven overpayment recovery plans in respect of eleven individuals to the value of €9,549 were transferred to eight government departments/offices in 2022.

Note ^a The overpayments figure excludes overpayment amounts for nine employees (2021: 15 employees) where the amount due is pending calculation.

5.7 Severance/redundancy

There were no severance/redundancy payments to staff during 2022.

5.8 Remuneration and benefits of Accounting Officer

The Accounting Officer's remuneration and taxable benefits for the financial year was as follows.

	2022	2021
	€000	€000
Gross salary	212	203

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the pre 1995 superannuation scheme for established civil servants and her entitlements to retirement benefits do not extend beyond the terms of that scheme.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2022	2022 €000	2021 €000
Permanent commissions				
Criminal Injuries Compensation Tribunal ^a	1974		421	298
Fixed purpose commissions				
Morris Tribunal ^b	2002	68,785	1	4
Location of Victims Remains ^c	2007	8,334	185	79
Independent Review Mechanism and five inquiries established during 2017 under Section 42 of the Garda Síochána Act 2005 ^d	2014	2,239	200	319
Disclosures Tribunal ^e	2017	22,549	7,997	4,926
Independent Reporting Commission ^f	2017	155	24	24
South East Commission of Investigation ^g	2018	2,741	999	660
Study on Familicide and Domestic Homicide Reviews ^h	2019	686	182	194
Scoping review of circumstances leading to death of Shane O' Farrell ⁱ	2019	510	87	154
		105,999	10,096	6,658

- Notes
- ^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 2022 amounting to circa €1,000 with regards to minor administrative costs.
- ^c The work of the Independent Commission for the Location of Victims Remains is ongoing, with four victims' remains still to be recovered (the fourth victim was added in 2022). Substantial costs can 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 2022 of approximately €185,000 was incurred, almost two thirds was discharged for ongoing administrative expenses (which includes payments to the investigators), the remainder associated with searches. This brings the total spend to date to just over €8.3 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, one concluded in October 2021 and the remaining one is ongoing. Expenditure of circa €200,000 was incurred in 2022.
- ^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. Judge Charleton laid his 3rd interim report before the Dáil in October 2018. Expenditure of €487,000 was incurred in relation to this module in 2022 in respect of third party legal costs.
- Mr Justice Seán Ryan took up his appointment in December 2018 to conduct the inquiry into the remaining terms of reference as provided for in the instrument establishing the Tribunal. Justice Ryan finalised the 4th interim report regarding Garda Nicholas Keogh in July 2021. It is expected that the fifth and final report of the Tribunal concerning retired Sergeants Paul Barry and William Hughes will be laid before the Houses of the Oireachtas in the first half of 2023.
- Expenditure of circa €7.51 million was incurred in relation to this module in 2022.
- ^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. Expenditure in the region of €24,000 was incurred in 2022 with regards to administrative costs.
- ^g The South East Commission of Investigation (formerly known as the Hickson Commission and subsequently the White Commission) 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. Justice White provided a comprehensive update to the Minister in September 2022 setting out the progress made by the Commission which is subject to pending related criminal trials. Expenditure in the region of €1 million was incurred in relation to the module in 2022 for staff costs, administration and legal expenses.

- ^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 was presented to the Minister for Justice in early 2023.
- 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. On 1 June 2022, Judge Haughton submitted his report to the Minister. Since receipt of the final report, the advice of the Attorney General was sought and received in relation to the issue of publication and other matters arising. Minister McEntee wrote to each Department/Agency responsible for issues giving rise to recommendations in the Report and on 27 July 2022 Minister McEntee provided the O'Farrell family with a copy of the report on a strictly confidential basis. A decision has not yet been taken on how to proceed regarding this report.

6.2 Ex-gratia payments

Ex-gratia payments amounting to €42,245 (2021: €407,245) 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 €1,434,744 (2021: €1,924,800) 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 €152,782 (2021: €489,426) were made in respect of eight other cases related to other legal proceedings.

6.3 Drugs Initiative Fund

An amount of €489,571 (2021: €350,183) was received from the Drugs Initiative Fund and is accounted for through a suspense account. The funding is provided under the National Drugs Strategy 2009 – 2016 and relates to a number of Local Drug Task Force owned projects which are Probation Service supported initiatives.

6.4 Compensation and legal costs

Payments/costs paid by the Department in the year

	Claims by		Total	Total
	employees	members of the public	2022	2021
Number of cases	1	482	483	555
	€000	€000	€000	€000
Department's own legal costs	—	563	563	311
Payments by/on behalf of Department				
Compensation	—	453	453	491
Legal costs	26	9,751	9,777	11,677
Other costs	—	340	340	44
2022 total	26	11,107	11,133^a	12,523
2021 total	108	12,415	12,523	

- Notes
- ^a Of the total of €11.133 million, €9.19 million (82.6%) relates to the Immigration areas of the Department. The remaining legal costs were incurred across a number of areas including the Departments Criminal Legislation Division, Youth Justice Community Projects (GYDP), Property Services Regulatory Authority and International Protection Appeals Tribunal.
 - ^b At 31 December 2022, it is estimated that there are 932 cases outstanding. The comparative figure for 2021 is 629.
 - ^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 2022

	Claims by		Total
	employees	members of the public	
Number of cases	1	443	444
	€000	€000	€000
Department's own legal costs	—	179	179
Payments by/on behalf of Department			
Compensation	—	533	533
Legal costs	26	10,240	10,266
Other costs	—	7	7
Total	26	10,959	10,985

- 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.

	2022		2021
	Estimate	Outturn	Outturn
	€000	€000	€000
Subhead description:			
ESF - Programme for Employability, Inclusion and Learning (PEIL) 2014 – 2020 (ESF)	1	—	21,000
Asylum, Migration and Integration Fund (AMIF) 2014 – 2020	—	—	2,700
Other EU receipts	—	—	—
	1	—	23,700

Note ^a The European Social Fund is the European Union (EU)'s main instrument for investing in people, a new ESF programme called the ESF+ 2021 -2027 has commenced.

6.6 Deferred surrender

The Vote does not have a deferred surrender balance in 2022 (2021: €5.122 million).

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 2023, 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	2021	19 Dec 2022	30 Jan 2023	28 Feb 2023
Garda Síochána Ombudsman Commission	2021	20 Sep 2022	26 Sep 2022	23 Nov 2022
Insolvency Service of Ireland	2021	22 Dec 2022	16 Jan 2023	2 Mar 2023
Legal Aid Board	2021	15 Dec 2022	8 Mar 2023	29 Mar 2023
Private Security Authority	2021	2 Jun 2022	4 Jul 2022	2 Sep 2022
Property Services Regulatory Authority	2021	6 Dec 2022	9 Dec 2022	26 Jan 2023
Legal Services Regulatory Authority	2021	20 Dec 2022	21 Dec 2022	2 Feb 2023
Parole Board	2021	5 Dec 2022	19 Dec 2022	17 Feb 2023
Judicial Council	2021	21 Dec 2022	22 Dec 2022	2 Feb 2023