

**Appropriation Account 2023**

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**Vote 24**

**Justice**

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## Introduction

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

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2023 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 2023, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €30.075 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 2023, have been applied in the preparation of the account.

### *Intangible assets*

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of amortisation</i>
Software licences	Licence term 2-10 years	50%-10%
Developed software	10 years	10%

## 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***

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Service Office for the provision of human resources and payroll shared services.

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.

### ***Financial control environment***

A control environment comprising 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***

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability. In particular,

- 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***

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter. Its work is informed by an 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 this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically and by the Audit Committee. I am satisfied that these procedures are 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 procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of 47 non-competitive contracts in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and to 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 24 contracts (in excess of €25,000), totalling €7,138,714 (ex. VAT) in 2023 as set out below.

- Ten contracts with a combined value of €1,976,693 for the provision of services (€1,916,311) and goods (€60,382) had previously been awarded under competitive processes but were extended while revised arrangements were being put in place. Compliant contracts are now in place for these services and goods.
- Nine contracts with a value of €4,182,370 for the provision of services were extended pending the completion of current tender processes or necessary preparations being made to drawdown from arrangements that are already in place, or to go to market as soon as possible.
- Three contracts with a value of €835,797 for the provision of services were extended to allow for transition to new systems. These contracts will be replaced or will cease following the establishment of these new systems.
- One contract with a value of €80,386 for the provision of services was a direct award in order to meet increased demand for essential translation services arising from a significant increase in international protection applications.
- One contract with a value of €63,468 for the provision of services was extended to finalise a move to a new site. This contract will cease once this move is complete in 2024.

The above contracts have been included in the 40/2002 annual return 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. The risks are managed at a business unit level but also at a functional and departmental level. 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 by the Risk Committee and the Management Board on a quarterly basis. The risks identified at a business and functional level are monitored quarterly and feed into the departmental risk register. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk registers detail the controls and actions needed to mitigate the risks and assign responsibility for the operation of the controls to specific staff.

A Data Protection Officer with responsibility for overseeing the Department's data protection strategy and implementation, including compliance with the General Data Protection Regulation is in place and is supported by a Data Protection Support and Compliance Office.

The internal audit unit carry out quality assurance audits in line with the requirements of the *Public Spending Code*. The reports provide assurance over the procedures being applied by the department.

### ***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***

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The 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***

The Department continues to strengthen security around infrastructure and systems and operates a comprehensive set of perimeter and internal defensive measures to protect its systems under the Cyber Resilience programme. This multi-faceted and comprehensive programme of work, established in 2022 and run throughout 2023, is expected to complete in 2024. The programme incorporates strategic and operational security works alongside a programme to raise user awareness in this space.

#### ***ICT strategy***

The Chief Information Officer oversees the implementation of the *IMT Strategy 2021 - 2024*, which supports and facilitates the Department in achieving the goals and objectives set out in the *Statement of Strategy* and accompanying *Justice Plan*. The key focus of the IMT strategy is to enhance the delivery of modern, secure digital services to the Department and the agencies on the shared service through digitalisation.

Five strategic programmes have been established to deliver the aims of the strategy

- Lotus Notes Migration Programme
- PowerApps Programme
- Cyber Resilience Programme
- Immigration Services Modernisation
- International Protection Modernisation

These programmes are supported by the structures and governance established at the outset of the strategy implementation and report into the Department's Project, Programme and Portfolio (P3) Oversight Committee.

An update of the ICT strategy will be undertaken over the coming months.

**Oonagh McPhillips**  
Accounting Officer  
Department of Justice

5 September 2024

## **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 2023 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 2023, 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 2023.

**Seamus McCarthy**  
Comptroller and Auditor General

9 September 2024

## 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 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 2023

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A	Criminal justice pillar			
	<i>Original</i>	329,404		
	<i>Supplementary</i>	21,167		
			350,571	332,925
B	Civil justice pillar			
	<i>Original</i>	217,313		
	<i>Supplementary</i>	1,933		
			219,246	168,915
<b>Gross expenditure</b>				
	<i>Original</i>	546,717		
	<i>Supplementary</i>	23,100		
			569,817	501,840
<i>Deduct</i>				
<b>Appropriations-in-aid</b>				
	<i>Original</i>	93,995		
	<i>Supplementary</i>	23,099		
			117,094	103,485
<b>Net expenditure</b>				
	<i>Original</i>	452,722		
	<i>Supplementary</i>	1		
			452,723	398,355

**Surplus**

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year. €1.4 million of unspent allocations was carried forward to 2024: €1.004 million in respect of the capital elements of subhead A.21 Forensic Science Ireland; and €396,000 in respect of the capital allocations of administrative expenditure heading v Office equipment and external IT services.

	2023	2022
	€	€
Surplus	31,475,594	29,658,052
Deferred surrender	(1,400,000)	—
<b>Surplus to be surrendered</b>	<b>30,075,594</b>	<b>29,658,052</b>

**Oonagh McPhillips**Accounting Officer  
Department of Justice

5 September 2024

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2023

	2023	2022
	€000	€000
Programme cost	372,734	356,685
Pay	102,702	89,708
Non pay	75,725	55,447
<b>Gross expenditure</b>	<b>551,161</b>	<b>501,840</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>129,913</b>	<b>103,485</b>
<b>Net expenditure</b>	<b>421,248</b>	<b>398,355</b>
<b>Changes in capital assets</b>		
<b><i>Property, plant and equipment</i></b>		
<b><i>(note 2.1)</i></b>		
Purchases	(10,357)	
Depreciation	3,113	
Disposals cash	1	
Loss on disposals	52	
<b><i>Intangible assets (note 2.2)</i></b>		
Purchases	(2,078)	
Amortisation	3,459	
	(5,810)	(33,176)
<b>Changes in net current assets</b>		
Increase in inventories	(484)	
Increase in prepayments	(3,075)	
Decrease in accrued income	2,438	
Increase in accrued expenses	5,850	
Increase in deferred income	11,666	
	16,395	(4,526)
<b>Direct expenditure</b>	<b>431,833</b>	<b>360,653</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure	61,966	57,275
(note 1.1)		
Notional rents	5,122	5,122
<b>Net programme cost</b>	<b>498,921</b>	<b>423,050</b>

### 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.

		<b>2023</b>	<b>2022</b>
		<b>€000</b>	<b>€000</b>
Vote 9	Office of the Revenue Commissioners	400	400
Vote 12	Superannuation and Retired Allowances	54,894	52,285
Vote 13	Office of Public Works	10,997	8,600
Vote 18	National Shared Services Office	292	241
Vote 20	Garda Síochána	236	234
Vote 43	Office of the Government Chief Information Officer	409	308
	Central Fund – Ministerial pensions	167	199
	Cost of shared services provided to other Votes	(5,429)	(4,992)
		<b>61,966</b>	<b>57,275</b>

## Note 2 Statement of Financial Position as at 31 December 2023

	Note	2023 €000	2022 €000
<b>Fixed assets</b>			
Property, plant and equipment	2.1	121,564	114,373
Intangible assets	2.2	8,066	9,447
<b>Total fixed assets</b>		<b>129,630</b>	<b>123,820</b>
<b>Current assets</b>			
Bank and cash	2.3	23,996	22,903
Inventories	2.4	2,110	1,626
Prepayments	2.5	14,001	10,926
Accrued income	2.6	587	3,025
Other debit balances	2.7	1,004	523
<b>Total current assets</b>		<b>41,698</b>	<b>39,003</b>
<b>Less current liabilities</b>			
Accrued expenses	2.8	13,181	7,331
Deferred income	2.9	11,880	214
Other credit balances	2.10	12,297	23,850
Net Exchequer funding	2.11	12,703	(424)
<b>Total current liabilities</b>		<b>50,061</b>	<b>30,971</b>
<b>Net current liabilities</b>		<b>(8,363)</b>	<b>8,032</b>
<b>Net assets</b>		<b>121,267</b>	<b>131,852</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.12	<b>121,267</b>	<b>131,852</b>

**2.1 Property, plant and equipment <sup>a</sup>**

	<b>Buildings</b>	<b>Vehicles and equipment</b>	<b>Office and IT equipment</b>	<b>Furniture and fittings</b>	<b>Assets under development</b>	<b>Total</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>Cost or valuation</b>						
At 1 January 2023 <sup>b, c</sup>	6,901	2,513	30,777	2,744	101,256	144,191
Additions	118	273	7,973	—	1,993	10,357
Transfer out <sup>d</sup>	—	(78)	—	—	—	(78)
Disposals	—	(51)	(3,498)	(523)	—	(4,072)
At 31 December 2023	7,019	2,657	35,252	2,221	103,249	150,398
<b>Accumulated depreciation</b>						
At 1 January 2023 <sup>c</sup>	1,998	1,827	23,455	2,538	—	29,818
Depreciation for the year	140	249	2,682	42	—	3,113
Depreciation on transfer out <sup>d</sup>	—	(78)	—	—	—	(78)
Depreciation on disposals	—	(51)	(3,452)	(516)	—	(4,019)
At 31 December 2023	2,138	1,947	22,685	2,064	—	28,834
<b>Net assets</b>						
<b>At 31 December 2023</b>	<b>4,881</b>	<b>710</b>	<b>12,567</b>	<b>157</b>	<b>103,249</b>	<b>121,564</b>
At 31 December 2022	4,903	686	7,322	206	101,256	114,373

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

<sup>b</sup> Cost or valuation include assets acquired for less than €10,000 prior to 1 January 2021.

<sup>c</sup> On 1 January 2023, acquired and developed software assets were reclassified from property, plant and equipment to intangible assets (note 2.2)

<sup>d</sup> Motor vehicles with an original cost of €78,000 were transferred from the Department to An Garda Síochána.



## 2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
<b>Cost or valuation</b>			
At 1 January 2023	88,677	328	89,005
Additions	1,494	584	2,078
Transfers	912	(912)	—
Disposals	(4,348)	—	(4,348)
<b>At 31 December 2023</b>	<b>86,735</b>	<b>—</b>	<b>86,735</b>
<b>Accumulated amortisation</b>			
At 1 January 2023	79,558	—	79,558
Amortisation for the year	3,459	—	3,459
Amortisation of disposals	(4,348)	—	(4,348)
<b>At 31 December 2023</b>	<b>78,669</b>	<b>—</b>	<b>78,669</b>
<b>Net assets</b>			
<b>At 31 December 2023</b>	<b>8,066</b>	<b>—</b>	<b>8,066</b>
At 31 December 2022	9,119	328	9,447

Note <sup>a</sup> With effect from 1 January 2023, acquired and developed software assets were reclassified from property, plant and equipment to intangible assets.

## 2.3 Bank and cash

at 31 December	2023	2022
	€000	€000
PMG balances and cash	14,601	12,771
Commercial bank account balances	9,395	10,132
	<b>23,996</b>	<b>22,903</b>

Note The commercial bank account balances include bank balances with a value of €747,000 for a number of agencies in Vote 24 who also prepare separate financial statements.

**2.4 Inventories**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Forensic consumables	1,249	732
IT consumables	115	99
Residence permits/travel documents	673	677
Miscellaneous	19	62
Equipment/clothing	54	56
	<b>2,110</b>	<b>1,626</b>

**2.5 Prepayments**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Department administration (mainly ICT system maintenance and support including licencing)	9,612	6,237
Forensic Science Ireland (maintenance of scientific equipment etc.)	2,829	2,074
Garda Síochána Ombudsman Commission	674	454
Insolvency Service of Ireland (mainly ICT system maintenance)	336	370
Criminal Asset Bureau	265	259
Property Services Regulatory Authority (various administrative costs including ICT systems maintenance and support including licencing)	146	120
Private Security Authority (various administrative costs)	67	13
Youth justice interventions (2023 boundary extension payments made in Q4 2022)	—	1,305
Other subheads (various costs including ICT support and maintenance)	72	94
	<b>14,001</b>	<b>10,926</b>

**2.6 Accrued income**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Immigration registration fees	—	1,675
Visa fees	—	498
Private Security Authority fees	200	283
Legal Services Regulatory Authority levy on professional bodies	—	200
Other accrued income	387	369
	<b>587</b>	<b>3,025</b>

**2.7 Other debit balances**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Imprests	53	53
Recoupable travel pass scheme expenditure	246	204
Criminal Assets Bureau receivership	235	195
Other debit suspense items	470	71
	<b>1,004</b>	<b>523</b>

**2.8 Accrued expenses**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Criminal legal aid schemes	5,634	4,990
Training and development and incidental expenses	1,961	335
Commissions and special inquiries	1,341	38
Coroners Service	1,173	239
Compensation for personal injuries criminal	669	85
Postal and telecommunications services	574	278
Office equipment and external IT services	544	285
Forensic Science Ireland	267	330
Office premises expenses	218	88
Criminal Assets Bureau	149	106
Other subheads	651	557
	<b>13,181</b>	<b>7,331</b>

**2.9 Deferred income**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Immigration registration fees	4,925	—
Nationality and citizenship certificate fees	5,976	—
Visa fees	741	—
Film censorship fees	234	207
Insolvency Service Ireland fees	3	—
Miscellaneous receipts	1	7
	<b>11,880</b>	<b>214</b>

**2.10 Other credit balances**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income tax	2,768	2,466
Pay related social insurance	1,806	1,535
Professional services withholding tax	2,971	2,160
Value added tax	502	578
Balances in departmental accounts	1,741	10,132
	<u>9,788</u>	<u>16,871</u>
 Payroll deductions held in suspense	 678	 687
ESF advance of social inclusion project funding 2014–2020	1,374	1,374
Extra receipts payable to the Exchequer	37	37
Advances to the Office of Public Works	371	4,672
Other credit suspense items	49	209
	<u><b>12,297</b></u>	<u><b>23,850</b></u>

**2.11 Net Exchequer funding**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	30,075	29,658
Deferred surrender	1,400	—
Exchequer grant undrawn	(18,772)	(30,082)
<b>Net Exchequer funding</b>	<u><b>12,703</b></u>	<u><b>(424)</b></u>
 <b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	23,996	22,903
Debit balances: suspense	1,004	523
	<u>25,000</u>	<u>23,426</u>
 <b>Creditors</b>		
Due to the State	(9,788)	(16,871)
Credit balances: suspense	(2,509)	(6,979)
	<u>(12,297)</u>	<u>(23,850)</u>
	<u><b>12,703</b></u>	<u><b>(424)</b></u>

**2.12 State funding account**

	Note	2023	2022
		€000	€000
Balance at 1 January		131,852	94,151
Disbursements from the Vote			
Estimate provision	Account	452,723	
Deferred surrender	Account	(1,400)	
Surplus to surrender	Account	(30,075)	
Net vote		421,248	398,355
Expenditure (cash) borne elsewhere	1.1	61,966	57,275
Non cash expenditure – notional rent	1	5,122	5,122
Net programme cost	1	(498,921)	(423,050)
Capital asset transfer	2.1	—	(1)
<b>Balance at 31 December</b>		<b>121,267</b>	<b>131,852</b>

**2.13 Commitments**

a) Global commitments	2023	2022
at 31 December	€000	€000
Procurement of goods and services	10,431	14,290
Capital projects	383	6,453
<b>Total of legally enforceable commitments</b>	<b>10,814</b>	<b>20,743</b>

**b) Major capital projects**

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years <sup>a</sup>	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
	€000	€000	€000	€000	€000
Forensic Science Ireland	101,091	1,699	—	102,790	106,600

Note <sup>a</sup> Commitments in 2023 and subsequent years are dependent on ongoing negotiations between the contractor and the OPW, the outcome of which at this stage is not known.

## 2.14 Matured liabilities

There were no matured liabilities un-discharged at year end 2023 or in the previous year.

## 2.15 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.

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances		97,666	97,720
ii	Travel and subsistence		1,265	986
iii	Training and development and incidental expenses			1,052
	<i>Original</i>	12,154		
	<i>Supplementary</i>	7,100		
		19,254	17,488	17,295
iv	Postal and telecommunications services			
	<i>Original</i>	2,486		
	<i>Supplementary</i>	4,300		
		6,786	8,097	3,951
v	Office equipment and external IT services		33,045	35,272
vi	Office premises expenses			20,389
	<i>Original</i>	4,655		
	<i>Supplementary</i>	1,500		
		6,155	5,897	4,288
vii	Consultancy services and value for money and policy reviews		68	116
viii	Research		1,786	621
ix	Financial shared services <sup>a</sup>		7,160	7,398
x	Justice and policing transformation programme			6,805
	<i>Original</i>	10,000		
	<i>Supplementary</i>	(3,000)		
		7,000	4,832	4,856
		<b>180,185</b>	<b>178,427</b>	<b>145,155</b>

Note <sup>a</sup> Financial shared services centre pay costs of €4,982,193 (2022: €4,800,331) 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 in expenditure from the amount provided (+/- 25% and €100,000).

#### iii Training and development and incidental expenses

*Estimate provision €12.154 million; outturn €17.488 million*

The excess expenditure of €5.334 million compared with the original allocation of €12.154 million was mainly due to higher administrative costs and legal fees (€5.5 million) as well as the contracted services delivery of an extensive audit work programme, including a number of Data Protection/GDPR compliance audits. This is partly offset by an underspend in other areas within the subhead such as staff training and development (€120,000).

#### iv Postal and telecommunications services

*Estimate provision €2.486 million; outturn €8.097 million*

The excess expenditure of €5.611 million compared with the original allocation of €2.486 million was mainly due to increased spend on Cyber Resilience (€4.3 million). Administrative costs and fees (€1.3 million) include a contract service centre for Immigration Service Delivery.

#### vi Office premises expenses

*Estimate provision €4.655 million; outturn €5.897 million*

The excess expenditure of €1.242 million compared with the original allocation of €4.655 million was mainly due to additional costs relating to the International Protection Office modernisation project, as well as increased costs associated with various visa offices.

#### viii Research

*Estimate provision €1.786 million; outturn €621,000*

The saving of €1.165 million compared with the original allocation of €1.786 million was primarily due to a delay in the commencement of a number of research projects in 2022.

#### x Justice and policing transformation programme

*Estimate provision €10 million; outturn €4.832 million*

The saving of €5.168 million compared with the original allocation was mainly due to less expenditure than expected in relation to the Department of Justice aspect of the project, including the Immigration Service Delivery Modernisation Programme, which incurred less expenditure than planned, as the Department's focus remained on humanitarian priorities.

**Programme A Criminal Justice Pillar**

		<b>2023</b>		<b>2022</b>
		<b>Estimate provision</b>		<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>Outturn</b>
			<b>€000</b>	<b>€000</b>
A.1	Administration – pay		32,006	34,523
A.2	Administration – non pay			32,820
	<i>Original</i>	22,784		
	<i>Supplementary</i>	3,267		
			26,051	26,160
A.3	Office of the Inspector of Prisons		2,394	1,466
A.4	Garda Síochána Ombudsman Commission			1,289
	<i>Original</i>	16,670		
	<i>Supplementary</i>	(740)		
			15,930	16,121
A.5	Garda Síochána Inspectorate		1,420	1,240
A.6	Criminal Assets Bureau			13,449
	<i>Original</i>	11,223		
	<i>Supplementary</i>	(600)		
			10,623	10,784
A.7	Probation Service—salaries, wages and allowances			9,830
	<i>Original</i>	27,014		
	<i>Supplementary</i>	(500)		
			26,514	26,432
A.8	Probation Service – operating expenses		4,785	4,983
A.9	Probation Service – services to offenders		18,532	18,531
A.10	Community Service Order Scheme			17,503
	<i>Original</i>	3,257		
	<i>Supplementary</i>	(500)		
			2,757	2,731
A.11	Youth Justice Interventions		23,814	24,068
A.12	Victims of crime including sexual crimes and domestic abuse			22,817
	<i>Original</i>	5,809		
	<i>Supplementary</i>	300		
			6,109	6,069
A.13	Mental Health (Criminal Law) Review Board		439	293
				265

		<b>2023</b>		<b>2022</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
A.14	Compensation for personal injuries criminally inflicted	13,016	7,527	6,319
A.15	Legal aid – criminal			
	<i>Original</i>	73,000		
	<i>Supplementary</i>	22,000		
		95,000	89,205	76,653
A.16	Legal aid – custody issues			
	<i>Original</i>	4,630		
	<i>Supplementary</i>	1,000		
		5,630	6,281	4,716
A.17	Parole Board	2,200	2,168	1,470
A.18	Crime prevention measures	1,197	1,290	1,071
A.19	Private Security Authority	4,220	4,280	4,012
A.20	Domestic, sexual and gender based violence – awareness raising and training	6,098	6,183	4,109
A.21	Forensic Science Ireland			
	<i>Original</i>	31,063		
	<i>Supplementary</i>	(2,000)		
		29,063	28,059	56,920
A.22	Office of the State Pathologist			
	<i>Original</i>	1,553		
	<i>Supplementary</i>	100		
		1,653	1,767	1,499
A.23	Commissions and special inquiries	8,353	4,673	10,096
A.24	Social disadvantage measure (dormant accounts funded)	9,674	9,441	9,125
A.25	Community Safety Innovation Fund			
	<i>Original</i>	3,000		
	<i>Supplementary</i>	(600)		
		2,400	2,864	1,623
A.26	Domestic, Sexual and Gender Based Violence (DSGBV) Agency	450	153	—
A.27	Irish Passenger Information Unit (IPIU)			
	<i>Original</i>	793		
	<i>Supplementary</i>	(560)		
		233	168	—
A.28	Appellate Bodies (Criminal Justice)	10	10	—
		<b>350,571</b>	<b>337,470</b>	<b>332,925</b>

### Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditure (+/-5% and €100,000).

#### A.3 Office of the Inspector of Prisons

*Estimate provision €2.394 million; outturn €1.466 million*

The saving of € 928,000 compared with the original estimate provision was as a result of delays in filling a number of vacancies, which impacted other planned work including an awareness campaign and staff training.

#### A.5 Garda Síochána Inspectorate

*Estimate provision €1.420 million; outturn €1.240 million*

The saving of €180,000 compared with the original estimate provision was as a result of costs associated with the delay in enactment of the Policing Security and Safety Bill.

#### A.10 Community Service Order Scheme

*Estimate provision €3.257 million; outturn €2.731 million*

The saving of €526,000 compared with the original estimate provision was primarily due to timing delays associated with filling staff vacancies at various grades, resulting in a saving in the pay budget.

#### A.13 Mental Health (Criminal Law) Review Board

*Estimate provision €439,000; outturn €293,000*

The saving of €146,000 compared with the original estimate provision arose due to lower than anticipated workload in 2023.

#### A.14 Compensation for personal injuries criminally inflicted

*Estimate provision €13.016 million; outturn €7.527 million*

The saving of €5.489 million compared with the original estimate was mainly due to three large awards, which have been made by the Tribunal totalling approximately €8.1 million but had not being accepted by the applicants before end 2023.

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 wards 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.

The wards of courts system has been replaced by a new assisted decision-making capacity regime.

**A.15 Legal aid – criminal**

*Estimate provision €73 million; outturn €89.205 million*

The excess expenditure of €16.205 million compared to the original budget allocation of €73 million, reflect increasing demand. Under the Criminal Justice (Legal Aid) Act 1962, the Courts are responsible for granting legal aid. Consequently, predicting the cost of the Criminal Legal Aid Scheme and other ad hoc legal aid schemes are difficult because the schemes are demand-led.

The Department is closely monitoring expenditure in this area and is drafting a new Criminal Legal Aid Bill to update and strengthen the system of granting legal aid.

**A.16 Legal aid – custody issues**

*Estimate provision €4.630 million; outturn €6.281 million*

The overrun of €1.651 million relative to the estimate provision was due to higher than expected demand. The cost of the Scheme is challenging to predict since the demand determines the expenditure.

**A.21 Forensic Science Ireland**

*Estimate provision €31.063 million; outturn €28.059 million*

The saving of €3.004 million compared with the original estimate comprises an underspend on pay of €1.008 million, arising from delays in filling staff vacancies. In addition, there was an underspend on capital of €2.235 million, of which €1.4 million is carried into 2024 under the capital carryover provision. The underspends are partly offset by an overspend on non-pay expenditure of €318,000.

**A.22 Office of the State Pathologist**

*Estimate provision €1.553 million; outturn €1.767 million*

The excess expenditure of €214,000 compared to the original budget allocation was partly due to the requirement to engage a locum pathologist while the deputy state pathologist undertook additional professional development. In addition, c. 70% of the Office's case load was outside the greater Dublin area thus increasing travel and associated costs of the Office.

**A.23 Commissions and special inquiries**

*Estimate provision €8.353 million; outturn €4.673 million*

The saving of €3.680 million compared with the original estimate is mainly due to third party legal costs, the timing and quantum of which can be difficult to predict with accuracy.

**A.26 Domestic, Sexual and Gender Based Violence (DSGBV) Agency**

*Estimate provision €450,000; outturn €153,000*

The saving of €297,000 compared with the original estimate is mainly due to the planned recruitment of staff for Cuan, the Domestic, Sexual and Gender Based Violence Agency, not progressing as quickly as planned during 2023. Cuan was established with effect from 1 January 2024. In addition, there were timing delays in progressing ICT systems and equipment.

**A.27 Irish Passenger Information Unit (IPIU)**

*Estimate provision €793,000; outturn €168,000*

The saving of €625,000 compared with the original estimate is due to legal and policy changes at EU level, resulting in some aspects of the modernisation programme progressing slower than expected.

These matters have since been addressed.

**Programme B Civil Justice Pillar**

		<b>2023</b>		<b>2022</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
B.1	Administration – pay		68,179	56,888
B.2	Administration – non pay			
	<i>Original</i>	44,779		
	<i>Supplementary</i>	6,633		
		51,412	49,565	35,806
B.3	Central Authority	135	50	90
B.4	Legal Services Regulatory Authority	1,001	1,000	1,000
B.5	Property Services Regulatory Authority	3,403	3,401	3,282
B.6	Insolvency Service of Ireland			
	<i>Original</i>	8,322		
	<i>Supplementary</i>	(620)		
		7,702	7,451	6,586
B.7	Gambling Regulatory Authority	1,774	1,632	161
B.8	Judicial Appointments Commission	704	79	—
B.9	Judicial Council	1,775	1,047	833
B.10	Coroner Service			
	<i>Original</i>	13,171		
	<i>Supplementary</i>	(900)		
		12,271	12,683	7,712
B.11	Legal Aid Board			
	<i>Original</i>	53,060		
	<i>Supplementary</i>	500		
		53,560	54,065	45,212
B.12	Free Legal Advice Centres	294	294	294
B.13	Immigration and international protection programmes			
	<i>Original</i>	11,392		
	<i>Supplementary</i>	(2,400)		
		8,992	9,799	7,419

		2023		2022
		Estimate provision		Outturn
		€000	€000	€000
B.14	International Protection Appeals Tribunal			
	Original	5,999		
	Supplementary	(1,280)		
			4,719	3,805
B.15	Irish Film Classification Office		728	583
B.16	Appellate Bodies (Civil Justice)		60	58
		<b>219,246</b>	<b>213,691</b>	<b>168,915</b>

### Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditure (+/-5% and €100,000).

#### B.6 Insolvency Service of Ireland

*Estimate provision €8.322 million; outturn €7.451 million*

The saving of €871,000 compared with the original estimate provision arose due to time delays encountered in filling staff vacancies, a deferral of costs associated with moving office and lower than anticipated legal costs.

#### B.7 Gambling Regulatory Authority

*Estimate provision €1.774 million; outturn €1.632 million*

The saving of €142,000 compared with the original estimate provision comprises a saving on pay of €897,000, arising from delays in recruitment of staff. This is offset in part, by an overrun on non-pay relating to costs associated with building the ICT infrastructure that will support the future delivery of the Authority's operational model and licensing programme.

#### B.8 Judicial Appointments Commission

*Estimate provision €704,000; outturn €79,000*

The saving arose as legislation to establish the Judicial Appointments Commission was delayed. It is expected that the Commission will be established in Q4 2024.

#### B.9 Judicial Council

*Estimate provision €1.775 million; outturn €1.047 million*

The saving of €728,000 compared with the original estimate arose due to delays in recruiting staff until Q4 2023, with consequential effects on pay and commencing projects. Furthermore, a substantial review and procurement of IT support did not commence until 2024.

**B.13 Immigration and international protection programmes**

*Estimate provision €11.392 million; outturn €9.799 million*

The saving of €1.593 million compared to the original allocation is mainly attributable to lower than anticipated costs arising from a delay earlier in the year, as the International Protection Office ramped up on a phased basis with costs lower than anticipated.

**B.14 International Protection Appeals Tribunal**

*Estimate provision €5.999 million; outturn €3.805 million*

The saving of €2.194 million compared to the original budget allocation is mainly attributable to lower than anticipated operational costs. Although the volumes of applications to the International Protection Office increased significantly in 2023, this did not materialise into significantly increased volumes of appeals to IPAT until later in the year.

**B.15 Irish Film Classification Office**

*Estimate provision €728,000; outturn €583,000*

The saving of €145,000 compared with the original estimate arose due to a delay in filling staff vacancies.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

		<b>2023</b>		<b>2022</b>
		<b>Estimated</b>	<b>Realised</b>	<b>Realised</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
1	Film censorship fees		800	941
2	EU receipts		1	1
3	Immigration registration fees			
	<i>Original</i>	51,000		
	<i>Supplementary</i>	18,630		
			69,630	60,686
4	Visa fees			
	<i>Original</i>	7,600		
	<i>Supplementary</i>	1,654		
			9,254	7,913
5	Dormant accounts receipts		9,674	9,061
6	Private Security Authority fees			
	<i>Original</i>	2,564		
	<i>Supplementary</i>	636		
			3,200	3,424
7	Nationality and citizenship certificates fees			
	<i>Original</i>	13,500		
	<i>Supplementary</i>	1,300		
			14,800	13,215
8	Legal Services Regulatory Authority levy on professional bodies		1,500	—
9	Property Services Regulatory Authority fees		2,250	2,210
10	Insolvency Service of Ireland fees			
	<i>Original</i>	1		
	<i>Supplementary</i>	147		
			148	699
11	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	4,432		
	<i>Supplementary</i>	732		
			5,164	4,747
12	Miscellaneous receipts		673	588
		<b>117,094</b>	<b>129,913</b>	<b>103,485</b>

### Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/-5% and €100,000).

#### 3 Immigration registration fees

*Estimate €51 million; realised €77.225 million*

A surplus of €26.225 million arose compared with the original estimate provision of €51 million. The majority of the surplus is related to immigration registration fees where the number of cases processed increased by 31% in comparison to 2022.

#### 4 Visa fees

*Estimate €7.6 million; realised €11.544 million*

A surplus of €3.944 million arose compared with the estimate provision of €7.6 million, the majority of which is related to visa fees but there was also a surplus in relation to the Atypical Working Scheme. The number of visa applications received can be unpredictable and is impacted by a number of variables including the global economic environment and changes to specific country travel restrictions. 2023 saw increased demand for both long-term and short stay visas.

#### 6 Private Security Authority fees

*Estimate €2.564 million; realised €3.287 million*

The surplus of €723,000 arose compared with the estimate provision of €2.564 million was primarily due to increased fees across most sectors driven by a strong demand for security services across the economy. There continues to be growth in outdoor events which require security with the number of licensed security officers at end 2023 being the highest ever recorded.

#### 7 Nationality and citizenship certificates fees

*Estimate €13.5 million; realised €18.445 million*

The surplus of €4.945 million arose compared with the estimate provision of €13.5 million was primarily related to an increase in the number of naturalisations undertaken following enhancements in the application processing process.

#### 8 Legal Services Regulatory Authority levy on professional bodies

*Estimate €1.5 million; realised €1.2 million*

A shortfall in receipts of €300,000 arose compared with the original estimate provision due to ongoing issues regarding the revenue model. A revised levy model for the LSRA was introduced through the Courts and Civil Law (Miscellaneous Provisions) Act 2023. The revised model allows the LSRA to apply the levy based on the budget for the year ahead rather than purely on expenditure in the previous year.

**10 Insolvency Service of Ireland fees***Estimate €1,000; realised €151,000*

A surplus of receipts of €150,000 arose compared with the original estimate provision of €1,000 due to additional income arising in 2023 primarily relating to Personal Insolvency Practitioner (PIP) renewals and authorisation fee income.

**11 Receipts from additional superannuation contributions on public service remuneration***Estimate €4.432 million; realised €5.250 million*

The surplus in receipts of €818,000 compared with the original allocation of €4.432 million was primarily related to increased salary costs caused by a higher than anticipated headcount.

**12 Miscellaneous receipts***Estimate €673,000; realised €513,000*

The shortfall in receipts of €160,000 arose compared with the original estimate provision. This was mainly due to a reduction in the recoupment of salaries of officers on secondment.

**4.2 Extra receipts payable to the Exchequer**

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Balance at 1 January	37	37
Collected	37	37
Transferred to the Exchequer	(37)	(37)
<b>Balance at 31 December</b>	<b>37</b>	<b>37</b>

**Note 5 Staffing and Remuneration****5.1 Employee numbers**

<b>Full time equivalents</b>	<b>2023</b>	<b>2022</b>
Department	1,860	1,594
Agencies	1,682	1,555
<b>Total</b>	<b>3,542</b>	<b>3,149</b>

**5.2 Pay****Remuneration of Department staff**

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Pay	88,017	78,680
Higher, special or additional duties allowances	423	291
Other allowances	4,676	3,167
Overtime and extra attendances	2,333	1,795
Employer's PRSI	8,460	7,281
<b>Total pay <sup>a</sup></b>	<b>103,909</b>	<b>91,214</b>

Note <sup>a</sup> The total pay figure is distributed across subheads A.1, A.23 and B.1.

**Remuneration of agency staff**

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Pay	99,800	87,896
Higher, special or additional duties allowances	220	83
Other allowances	3,258	3,107
Overtime and extra attendance	1,883	1,776
Employer's PRSI	6,944	6,302
<b>Total pay <sup>b</sup></b>	<b>112,105</b>	<b>99,164</b>

Note <sup>b</sup> 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, A.27, A.28, B.4, B.5, B.6, B.7, B.8, B.9, B.10, B.11, B.13, B.14, B.15, and B.16.

**5.3 Allowances and overtime payments**

Department staff	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2023	2022
			€	€
Higher, special or additional duties allowances	68	18	37,446	41,852
Overtime and extra attendance	680	64	39,833	41,057
Shift and roster allowances	299	123	23,896	16,831
Foreign service allowances	8	6	80,863	45,125
Miscellaneous	271	9	26,664	51,596
Extra remuneration in more than one category	306	165	47,566	49,655
<b>Agency staff</b>				
Higher, special or additional duties allowances	37	9	31,060	28,563
Overtime and extra attendance	117	5	37,039	20,639
Miscellaneous	282	74	25,808	34,576
Extra remuneration in more than one category	29	14	36,235	21,758

#### 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 (€)	2023	2022
20,000	59,999	2,266	2,089
60,000	69,999	332	266
70,000	79,999	295	266
80,000	89,999	172	126
90,000	99,999	117	84
100,000	109,999	35	41
110,000	119,999	53	25
120,000	129,999	13	13
130,000	139,999	3	3
140,000	149,999	6	2
150,000	159,999	5	4
160,000	169,999	6	4
170,000	179,999	6	4
180,000	189,999	2	1
190,000	199,999	1	1
200,000	209,999	1	2
210,000	219,999	1	1
220,000	229,999	1	—
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 €208,172 were paid to 19 retired civil servants who were in receipt of civil service pensions in 2023. In addition, an amount of €464,173 was paid to 22 former public servants and €40,720 to four former judiciary members who were engaged in various roles in 2023.

A total of €4,726,011 was paid through payroll to 198 individuals in respect of duties performed in relation to various boards, committees, commissions and panels, etc.

The account includes expenditure of approximately €854,993 in respect of thirteen officers who were serving outside the Department for all or part of 2023 and whose salaries were paid by the Department.

The account does not include expenditure in respect of the salaries of thirteen officers who were serving outside the Department for all or part of 2023 in other Government departments/offices.

### 5.6 Payroll overpayments

at 31 December	Number of recipients	2023 €	2022 €
Overpayments <sup>a</sup>	227	623,987	549,052
Recovery plans in place	90	333,212	304,231

Sixteen overpayment recovery plans in respect of fourteen individuals to the value of €10,731 were transferred to nine government departments/offices in 2023.

Note <sup>a</sup> The overpayments figure excludes overpayment amounts for twenty six employees (2022: 9 employees) where the amount due is pending calculation.

### 5.7 Severance/redundancy

There were no severance /redundancy payments to staff during 2023.

### 5.8 Remuneration and benefits of Accounting Officer

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

	2023 €000	2022 €000
Gross salary	227	212

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 2023	2023 €000	2022 €000
<b>Permanent commissions</b>				
Criminal Injuries Compensation Tribunal <sup>a</sup>	1974	n/a	361	421
<b>Fixed purpose commissions</b>				
Morris Tribunal <sup>b</sup>	2002	68,790	5	1
Location of Victims Remains <sup>c</sup>	2007	8,871	537	185
Independent Review Mechanism and five inquiries established during 2017 under Section 42 of the Garda Síochána Act 2005 <sup>d</sup>	2014	2,379	140	200
Disclosures Tribunal <sup>e</sup>	2017	25,377	2,828	7,997
Independent Reporting Commission <sup>f</sup>	2017	181	26	24
South East Commission of Investigation <sup>g</sup>	2018	3,514	773	999
Study on Familicide and Domestic Homicide Reviews <sup>h</sup>	2019	686	—	182
Scoping review of circumstances leading to death of Shane O' Farrell <sup>i</sup>	2019	513	3	87
			<b>110,311</b>	<b>4,673</b>
				<b>10,096</b>

- Note <sup>a</sup> 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.
- <sup>b</sup> The Morris Tribunal was established in 2002 and it published its final report in 2008. The cost of the Tribunal to date is almost €68.8 million with expenditure in 2023 amounting to circa €5,000 with regards to minor administrative costs.
- <sup>c</sup> 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 2023 of approximately €537,000 was incurred, with two thirds discharged in relation to search activity. The remaining third was in relation to administrative expenses (which includes payments to the investigators). This brings the total spend to date to just under €8.9 million and further payments are anticipated.
- <sup>d</sup> 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 final one was concluded in July 2023. Expenditure of circa €140,000 was incurred in 2023.

<sup>e</sup> The Disclosures Tribunal was established in February 2017 with Mr Justice Peter Charleton, a judge of the Supreme Court, as the sole member. The Tribunal was established following a review by Mr Justice Iarfhliath O'Neill of two protected disclosures made to the then Tánaiste alleging a campaign at the highest level in the Garda Síochána to discredit the whistleblower, Sgt Maurice McCabe, who made allegations of wrongdoing in the Gardaí. Judge Charleton laid his 3rd interim report before the Dáil in October 2018.

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. The fifth interim report and the sixth and final report of the Tribunal concerning retired Sergeants Paul Barry and William Hughes were published in March and April 2023 respectively. Expenditure of circa €2.83 million was incurred in relation to this module in 2023.

<sup>f</sup> The Independent Reporting Commission (IRC) was established in 2017 under the Fresh Start Agreement. It is a four member cross border body 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 sixth report from the IRC was presented to the Irish and UK Governments in December 2023. Expenditure in the region of €26,000 on administrative costs was incurred in 2023, which is in keeping with expenditure levels in previous years. Further payments are anticipated.

<sup>g</sup> 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 €773,000 was incurred in relation to the module in 2023 for staff costs, administration and legal expenses.

<sup>h</sup> In May 2019 the then Minister for Justice established a group to carry out a Study on Familicide and Domestic Homicide Reviews. 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.

<sup>i</sup> In January 2019, the then Minister for Justice appointed retired District Court Judge Gerard Houghton 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 Houghton submitted his report to the Minister. The report was published on the Department's website on 3 July 2023 and laid before both Houses of the Oireachtas. In the region of €3,000 was incurred on the payment of wages and the printing of the final report.

## 6.2 Ex-gratia payments

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Ex-gratia payments amounting to €49,740 (2022: €42,245) 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 €1,439,567 (2022: €1,434,744) 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 €9,441 (2022: €152,782) were made in respect of four other cases related to other legal proceedings.

## 6.3 Drugs Initiative Fund

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An amount of €379,834 (2022: €489,571) 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	2023	2022
Number of cases	1	369	370	483
	€000	€000	€000	€000
Department's own legal costs	—	995	995	563
Amounts awarded				
Compensation	—	63	63	453
Legal costs	8	9,550	9,558	9,777
Other costs	—	2	2	340
<b>2023 Total</b>	<b>8</b>	<b>10,610</b>	<b>10,618<sup>a</sup></b>	<b>11,133</b>
2022 Total	26	11,107	11,133	

- Note
- a Of the total of €10.618 million, €9.4 million (88.6%) 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 Division, Insolvency Service of Ireland, Property Services Regulatory Authority and Coroners Service.
  - b At 31 December 2023, it is estimated that there are 1,308 cases outstanding. The comparative figure for 2022 is 932.
  - 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 2023

	Claims by		Total
	employees	members of the public	
Number of cases	1	348	349
	€000	€000	€000
Department's own legal costs		862	862
Amounts awarded			
Compensation	—	63	63
Legal costs	8	9,547	9,555
Other costs	—	2	2
<b>Total</b>	<b>8</b>	<b>10,474</b>	<b>10,482<sup>a</sup></b>

- 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 Prompt payment of account interest

The amount of prompt payment interest incurred by the Department in 2023 was €15,672 (2022: €9,076).

### 6.6 EU funding<sup>a</sup>

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

Subhead description	2023		2022
	Estimate	Outturn	Outturn
	€000	€000	€000
ESF - Programme for Employability, Inclusion and Learning (PEIL) 2014 – 2020 (ESF)	1	—	1

Note <sup>a</sup> 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.

### 6.7 Deferred surrender

Deferred surrender comprises savings in 2023 of €1.4 million in capital expenditure in the following subheads that were carried over to 2024.

Description of subhead		€000
A.21	Forensic Science Ireland	1,004
Admin (v)	Office equipment and external IT services	396
		<b>1,400</b>