

**Vote 19: Office of the Minister for Justice, Equality and Law Reform**

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## Introduction

As Accounting Officer for Vote 19, 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 2009 for the salaries and expenses of the Office of the Minister for Justice, Equality and Law Reform, Probation Service staff and of certain other services including payments under cash-limited schemes administered by that Office, and payment of certain grants and grants-in-aid.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account except for the following:

#### Depreciation

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

#### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of Justice, Equality and Law Reform.

**S AYLWARD**  
Accounting Officer  
Department of Justice, Equality and Law Reform  
26 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Justice, Equality and Law Reform for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Justice and Law Reform. The Appropriation Account is in agreement with the books of account.

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

A handwritten signature in black ink, appearing to read 'John Buckley', with a stylized flourish at the end.

**JOHN BUCKLEY**  
Comptroller and Auditor General  
7 September 2010

## Vote 19 Office of the Minister for Justice, Equality and Law Reform

### Appropriation Account 2009

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Administration</b>				
A.1. Salaries, wages and allowances		23,125	23,792	23,897
A.2. Travel and subsistence		1,043	405	603
A.3. Incidental expenses		2,699	3,797	7,961
A.4. Postal and telecommunications services		1,150	1,534	2,334
A.5. Office machinery and other office supplies, and related services				
	<i>Original</i>	6,424		
	<i>Supplementary</i>	<u>2,900</u>	9,324	12,336
A.6. Office premises expenses				
	<i>Original</i>	986		
	<i>Supplementary</i>	<u>1,700</u>	2,686	2,076
A.7. Consultancy services		109	170	222
A.8. Research		483	187	551
A.9. Financial shared services		11,576	10,510	11,800
A.10. Value for money and policy reviews		64	2	78
<b>Commissions</b>				
B.1. Commissions and special inquiries				
	<i>Original</i>	17,870		
	<i>Supplementary</i>	<u>(8,300)</u>	9,570	17,110
B.2. Human Rights Commission (grant-in-aid)		1,596	1,596	2,342
B.3. Commission for the victims of the Northern Ireland conflict		360	203	607
B.4. Independent International Commission (grant-in-aid)		896	623	470
B.5. Independent Monitoring Commission (grant-in-aid)		1,018	516	483
<b>Legal Aid</b>				
C.1. Legal Aid - criminal (no. 12 of 1962)				
	<i>Original</i>	41,981		
	<i>Supplementary</i>	<u>18,500</u>	60,481	55,276
C.2. Legal Aid Board (grant-in-aid)		26,560	26,311	26,988
C.3. Free legal advice centres		98	98	103

Service		2009 Estimate	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Immigration and Asylum</b>				
D.1. Irish Naturalisation & Immigration Service (INIS)				
	<i>Original</i> 49,078			
	<i>Supplementary</i> <u>15,000</u>	64,078	64,250	65,912
D.2. Asylum seekers task force - legal aid		8,980	8,330	8,897
D.3. European Refugees Fund		2,348	1,338	849
D.4. Asylum seekers accommodation				
	<i>Original</i> 67,392			
	<i>Supplementary</i> <u>17,600</u>	84,992	86,510	91,472
<b>Equality</b>				
E.1. Equality Authority (grant-in-aid)		3,333	3,329	5,455
E.2. Equality Tribunal		2,554	2,717	2,949
E.3. Grants to national women's organisations		558	558	585
E.4. Equality proofing		410	260	281
E.5. Cosc - domestic, sexual and gender-based violence		2,746	2,085	3,162
E.6. Equality Monitoring/Consultative Committees		981	763	1,310
E.7. Gender mainstreaming and positive action for women				
	<i>Original</i> 4,982			
	<i>Supplementary</i> <u>(3,000)</u>	1,982	1,427	1,319
E.8. Office of the Minister for Integration				
	<i>Original</i> 7,665			
	<i>Supplementary</i> <u>(2,500)</u>	5,165	5,241	6,546
<b>Disability</b>				
F.1. Status of people with disabilities				
	<i>Original</i> 3,415			
	<i>Supplementary</i> <u>(1,415)</u>	2,000	1,556	2,523
F.2. National Disability Authority				
	<i>Original</i> 6,242			
	<i>Supplementary</i> <u>(1,500)</u>	4,742	4,363	4,791
F.3. Disability projects				
	<i>Original</i> 3,149			
	<i>Supplementary</i> <u>(1,149)</u>	2,000	1,996	2,662
<b>Other Services</b>				
G.1. Garda Complaints Board		418	664	1,115
G.2. Office of the Data Protection Commissioner		1,292	1,741	1,968
G.3. Criminal Assets Bureau		8,653	6,877	7,508

Service		2009 Estimate	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
G.4. Prisons Inspectorate		380	339	387
G.5. Coroners service		373	392	122
G.6. Parole Board		288	335	382
G.7. Forensic Science Laboratory				
	<i>Original</i>	8,863		
	<i>Supplementary</i>	<u>(1,300)</u>	7,563	8,062
G.8. State Pathology				7,598
	<i>Original</i>	7,610		
	<i>Supplementary</i>	<u>(6,500)</u>	1,110	1,056
G.9. Compensation for personal injuries criminally inflicted		4,449	4,442	4,596
G.10 Funding for services to victims of crime		1,383	1,289	1,135
G.11 Crime prevention measures		517	328	701
Central Authorities (child abduction, child protection and maintenance debtors)		66	106	209
G.12				
G.13 Garda Ombudsman Commission				
	<i>Original</i>	11,058		
	<i>Supplementary</i>	<u>(1,500)</u>	9,558	9,422
G.14 Private Security Authority		2,323	2,399	2,344
G.15 Office of the Garda Inspectorate		1,975	1,152	1,577
G.16 Irish Film Classification Office		1,286	1,175	1,404
G.17 National Property Services Regulatory Authority (NPSRA)		966	657	600
G.18 Graffiti removal operation (GRO)		1,024	33	1,129
Social disadvantage measures (dormant accounts funded)		500	568	130
G.19				
G.20 Mental Health (Criminal Law) Review Board		447	661	701
<b>Probation Service</b>				
H.1. Probation service - salaries, wages and allowances		25,437	24,723	24,877
H.2. Probation service - operating expenses				
	<i>Original</i>	5,914		
	<i>Supplementary</i>	<u>(2,200)</u>	3,714	5,302
H.3. Probation service - services to offenders				7,869
	<i>Original</i>	18,001		
	<i>Supplementary</i>	<u>(1,200)</u>	16,801	16,471
H.4. Community service order scheme		2,444	2,590	2,587
<b>Irish Youth Justice Service</b>				
I. Irish Youth Justice Service				
	<i>Original</i>	57,676		
	<i>Supplementary</i>	<u>(13,135)</u>	44,541	44,524
				43,798

Service		2009 Estimate	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Gross Expenditure</b>				
	<i>Original</i> 465,214			
	<i>Supplementary</i> <u>12,001</u>	<b>477,215</b>	<b>470,833</b>	<b>505,893</b>
<b>Deduct:</b>				
J. <b>Appropriations-in-aid</b>				
	<i>Original</i> 30,327			
	<i>Supplementary</i> <u>12,000</u>	<b>42,327</b>	<b>43,653</b>	<b>29,174</b>
<b>Net Expenditure</b>				
	<i>Original</i> 434,887			
	<i>Supplementary</i> <u>1</u>	<b>434,888</b>	<b>427,180</b>	<b>476,719</b>
<b>Surplus to be surrendered</b>			<b><u>€7,707,710</u></b>	<b><u>€3,691,188</u></b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	2009 €000	2008 €000
Expenditure on administration		52,586	61,858
Expenditure on services and programmes		418,247	444,035
<b>Gross expenditure</b>		<b>470,833</b>	<b>505,893</b>
Deduct			
<b>Appropriations in aid</b>		<b>43,653</b>	<b>29,174</b>
<b>Net expenditure</b>		<b>427,180</b>	<b>476,719</b>
<b>Changes in Capital Assets</b>			
Purchase cash		(8,554)	(5,858)
Depreciation		10,631	11,239
Loss in disposal of fixed asset		47	7
<b>Changes in assets under development</b>			
Cash payments		(3,495)	(8,415)
<b>Changes in net current assets</b>			
Increase in closing accruals		1,828	(5,158)
Decrease in stock		128	(126)
<b>Direct expenditure</b>		<b>427,765</b>	<b>468,408</b>
<b>Expenditure Borne Elsewhere</b>			
Net allied services expenditure	1.1	40,493	30,643
Notional rents		5,476	5,873
<b>Total Operating Cost</b>		<b>473,734</b>	<b>504,924</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 19 borne elsewhere

	Vote	2009 €000	2008 €000
7 Superannuation and Retired Allowances		23,306	18,774
9 Office of the Revenue Commissioners		2,909	2,968
10 Office of Public Works		22,270	17,841
20 Garda Síochána		183	269
Central Fund - Ministerial pensions(No. 38 of 1938 etc.)		365	361
		<b>49,033</b>	<b>40,213</b>
19 Allied Services apportioned cost of Financial Shared Services		(8,540)	(9,570)
		<b>40,493</b>	<b>30,643</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

	Note	2009 €000	2008 €000
<b>Capital Assets</b>	2.1	40,503	38,068
<b>Capital Assets under Development</b>	2.2	3,826	5,079
		<b>44,329</b>	<b>43,147</b>
<b>Current Assets</b>			
Bank and cash	2.3	6,295	1,595
Stocks	2.4	521	649
Prepayments		1,384	2,399
Accrued income		1,057	3,367
Other debit balances	2.5	1,015	4,583
<b>Total Current Assets</b>		<b>10,272</b>	<b>12,593</b>
<b>Less Current Liabilities</b>			
Accrued expenses		10,641	12,362
Deferred income		201	196
Other creditor balances	2.6	5,602	6,085
Net Liability to the Exchequer	2.7	1,708	93
<b>Total Current Liabilities</b>		<b>18,152</b>	<b>18,736</b>
<b>Net Current Liabilities</b>		<b>(7,880)</b>	<b>(6,143)</b>
<b>Net Assets</b>		<b>36,449</b>	<b>37,004</b>

**2.1 Capital Assets**

	Land and Buildings €000	Vehicles and Equipment €000	Office Equipment €000	Furniture and Fittings €000	Total €000
<b>Gross assets</b>					
Cost or valuation at 1 January 2009	6,986	1,224	80,459	6,098	94,767
Additions	7,870	160	4,935	148	13,113
Disposals	—	—	(107)	(57)	(164)
Cost or valuation at 31 December 2009	14,856	1,384	85,287	6,189	107,716
<b>Accumulated Depreciation</b>					
Opening balance at 1 January 2009	202	595	51,867	4,035	56,699
Depreciation for the year	158	202	9,910	361	10,631
Depreciation on disposals	—	—	(82)	(35)	(117)
Cumulative depreciation at 31 December 2009	360	797	61,695	4,361	67,213
<b>Net Assets at 31 December 2009</b>	<b>14,496</b>	<b>587</b>	<b>23,592</b>	<b>1,828</b>	<b>40,503</b>
<b>Net Assets at 31 December 2008</b>	<b>6,784</b>	<b>629</b>	<b>28,592</b>	<b>2,063</b>	<b>38,068</b>

**2.2 Capital Assets under Development**

	In-House Computer Applications €000	Buildings €000	Totals €000
Amounts brought forward at 1 January 2009	2,230	2,849	5,079
Cash payments for the year	1,404	2,091	3,495
Adjustment <sup>1</sup>	—	(189)	(189)
Transferred to asset register	—	(4,559)	(4,559)
Amounts carried forward at 31 December 2009	3,634	192	3,826

<sup>1</sup>Adjustment relates to a feasibility study on Oberstown Swimming Pool which was included in the Closing Balance for 2008. It is not now proceeding as a capitalised project.

**2.3 Bank and Cash**

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	9,769	12,364
Orders outstanding	(3,474)	(10,769)
	6,295	1,595

**2.4 Stocks**

	2009 €000	2008 €000
at 31 December		
Stationery	175	273
Forensic Consumables	154	159
Office Consumables	2	2
IT Consumables	152	160
Miscellaneous	28	39
Equipment/Clothing	10	16
	521	649

<b>2.5 Other Debit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
Advances to OPW	55	684
Imprests	106	210
Other debit suspense items		
Recoupable salaries	253	104
Recoupment of travel pass scheme	168	10
CAB Receivership	169	144
Other debit suspense item	264	3,431
	<u>1,015</u>	<u>4,583</u>
	<u><u>1,015</u></u>	<u><u>4,583</u></u>
<b>2.6 Other Credit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
<b>Amounts due to the State</b>		
Income Tax	1,571	1,652
Pay Related Social Insurance	1,043	874
Value Added Tax	72	195
Pension Contributions	11	8
Retention Tax	1,847	2,202
Firearm Certificates	—	46
	<u>4,544</u>	<u>4,977</u>
Payroll deductions held in suspense	763	759
Other credit suspense items	295	349
	<u>5,602</u>	<u>6,085</u>
	<u><u>5,602</u></u>	<u><u>6,085</u></u>
<b>2.7 Net Liability to the Exchequer</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
Surplus to be surrendered	7,708	3,691
Exchequer grant undrawn	(6,000)	(3,598)
Net liability to the Exchequer	<u>1,708</u>	<u>93</u>
	<u><u>1,708</u></u>	<u><u>93</u></u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	6,295	1,595
Debit balances: suspense	1,015	4,583
	<u>7,310</u>	<u>6,178</u>
<b>Creditors</b>		
Due to State	(4,544)	(4,977)
Credit balances: suspense	(1,058)	(1,108)
	<u>(5,602)</u>	<u>(6,085)</u>
	<u><u>(5,602)</u></u>	<u><u>(6,085)</u></u>
	<u>1,708</u>	<u>93</u>
	<u><u>1,708</u></u>	<u><u>93</u></u>

## 2.8 Commitments

### (A) Global Commitments

Legally enforced commitments at 31 December 2009 amount to €3.3m (2008 - €1.8m)

### (B) Multi-Annual Capital Commitments

Project	Expenditure to 1 January 2009 €000	Expenditure in 2009 €000	Subsequent Years €000	Expenditure in 2008 €000	Total estimated cost €000
AISIP - Asylum/Immigration Strategic Integration Programme	3,529	—	6,043	760	9,572
AFIS - Automated Fingerprint Identification System <sup>1</sup>	8,861	1,785	1,731	4,000	12,377

<sup>1</sup>The AFIS project is jointly funded from the Justice and Garda Votes as both Immigration and Asylum requirements and Garda operational needs are being met from the project. The level of funding provided from this Vote is equal to 55% of the total cost and the balance is funded from the Garda Vote. The total projected cost of the project is €22m.

## 2.9 Matured Liabilities

Matured liabilities at year end amounted to €8,096.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided after any supplementary estimate adjustments by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
A.2.	638	The saving is due to a number of cost reduction measures undertaken in relation to both domestic and foreign travel and a reduction in the demand for attendance at meetings at home and abroad.
A.3.	(1,098)	The excess arose for the main part due to increased expenditure on legal fees, costs and awards, which are mostly determined by the Courts.
A.4.	(384)	Even though there was a reduction in expenditure compared with the previous year, the excess was largely due to the continuing operational demands of the Department and some of its outer offices for telecommunications services.
A.8.	296	Due to the economic situation, it was necessary to cut back in expenditure to the greatest extent possible and accordingly no new research projects were commissioned.
B.1.	1,039	The savings arose due to costs including legal expenses which were expected to be paid in 2009, not falling due until 2010.
B.3.	157	The Remembrance Commission's term of appointment formally came to an end on 31 October 2008. A reduced allocation was required for the funding of wrap-up and legacy costs, the precise level of which was difficult to predict in advance.
B.4.	273	The nature of the work of the Independent International Commission on Decommissioning (IICD), which is independent of the Department, limits the degree to which the expenditure can be predicted. Furthermore, the fact that responsibility for its funding is split between the Northern Ireland Office and the Department also impacts the expenditure patterns.
B.5.	502	The Independent Monitoring Commission (IMC) is independent of the Department in carrying out its remit. As a result, the degree to which the level of expenditure can be predicted is limited. Furthermore, the fact that responsibility for its funding is split between the Northern Ireland Office and the Department also impacts the expenditure patterns.
D.2.	650	The saving arose from a reduction in costs arising from budgetary measures undertaken due to the difficult economic climate.
D.3.	1,010	The saving arose due to a reduced number of projects meeting the qualification criteria for draw down of funding under the European Refugee and Integration Funds.
E.2.	(163)	The excess arose due to the assignment of staff to the Equality Tribunal to address the backlog in its caseload and to provide for training of specialist staff under the Tribunal's decentralisation action plan.
E.4.	150	The savings arose due to a reduction in the scale of expenditure due to resource constraints.
E.5.	661	The savings were mainly due to budgetary restrictions on communications and certain research related expenditure, as well as the application of an across the board reduction in expenditure on grants and contracts.

E.6.	218	The savings arose due to a lower than anticipated drawdown in funding under the Traveller Interagency Fund and traveller participation and positive communication measures largely due to the deteriorating economic situation.
E.7.	555	The savings arose from a decision to defer expenditure commitments in the early part of 2009 due to the uncertain public financial situation.
F.1.	444	Savings were due in the main to not entering into new funding commitments. Expenditure was concentrated mainly on pre-existing funding commitments due to the deteriorating economic climate and consequent uncertainty about the future availability of funds.
F.2.	379	The savings arose mainly as the result of increased efficiencies and reductions in costs due in part to reductions in professional fees and keener prices from contractors.
G.1.	(246)	The excess arose due to higher than anticipated expenditure on legal costs.
G.2.	(449)	The excess relates to an overrun of the pay budget and non-discretionary legal proceedings.
G.3.	1,776	Savings arose when anticipated legal costs due in 2009 did not materialise.
G.7.	(499)	The excess is primarily due to additional staff costs arising from the increased workload and the implementations of the recommendations of the KOPP report into the resource needs of the Laboratory.
G.11.	189	The saving arose due to a reduction in the level of funding due to the deteriorating economic situation and the necessity to realign resources with expenditure requirements elsewhere.
G.15.	823	The saving is attributable to reduced staffing and operational costs arising from recruitment time-lags and the postponement of purchases.
G.16.	111	The saving was due mainly to efficiencies within the operations of the office including the introduction of a new video IT system and reduced payroll costs due to non filling of vacancies arising from retirements during the year.
G.17.	309	The saving arose because certain statutory functions to be carried out by the NPRSA have not yet been provided for in legislation.
G.18.	991	The reason for the variation can be attributed to the prevailing economic climate and the consequent uncertainty surrounding the future of the programme. This meant that the scheme was effectively put 'on hold' in early 2009 and was formally brought to an end in June 2009.
G.20.	(214)	The excess arose mainly from fees paid in respect of the increased number of statutorily required review hearings of detention of patients at the Central Mental Hospital.
H.2.	(1,588)	The excess arose due to the significant administrative costs involved in operating a service in over fifty locations throughout the country.
H.4.	(146)	This excess arose due to the need to engage additional resources for Community Services Schemes.

## 4 Receipts

### 4.1 Appropriations-in-aid

		2009 Estimated	2009 Realised	2008 Realised
	€000	€000	€000	€000
1. Film censorship fees		2,703	2,398	3,150
2. Recoupment of salaries		75	317	—
3. Data Protection fees		450	575	674
4. EU Receipts				
	<i>Original</i>	1,000		
	<i>Supplementary</i>	2,000	3,000	4,192
				1,859
5. Miscellaneous receipts				
	<i>Original</i>	582		
	<i>Supplementary</i>	1,000	1,582	1,304
				1,353
6. Immigration Registration fees				
	<i>Original</i>	7,708		
	<i>Supplementary</i>	7,000	14,708	14,600
				12,300
7. Visa fees		6,800	6,375	5,391
8. Dormant Accounts receipts		500	193	130
9. Private Security Authority fees		2,364	2,082	2,386
10. Contributions to pension scheme for non-teaching staff of centres for young offenders		585	780	652
11. Nationality and Citizenship Certificates fees				
	<i>Original</i>	1,150		
	<i>Supplementary</i>	2,000	3,150	3,744
				1,280
12. Receipts from Pension-related deductions on Public Service remuneration		6,410	7,093	—
<b>Total</b>		<b>42,327</b>	<b>43,653</b>	<b>29,175</b>

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated after any supplementary estimate adjustments, by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated	Explanation
	€000	
1.	305	The shortfall in the fees received is due to the falling rate of submissions for video/DVD classification. This is a global trend due to the completion of classification of back catalogues particularly in relation to old TV series and films.
2.	(242)	Receipts under this item fluctuate and are difficult to estimate accurately.
3.	(125)	The surplus in receipts relates to an increased level of awareness among data controllers and processors of their obligation to register.
4.	(1,192)	The timing of receipts fluctuates and there are receipts due from 2008 included in the 2009 receipts amount.
5.	278	Receipts under this item fluctuate and are difficult to estimate accurately.
7.	425	Even though there was an increase on the previous year, the actual receipts were less than expected due to a significant decrease in visa applications worldwide.

Heading	Less/(more) than estimated €000	Explanation
8.	307	The shortfall in receipts is due to a delay in the application for reimbursement of funding paid out with regard to measures in relation to the Traveller Community. These receipts will be reflected in the 2010 Appropriation Account.
9.	282	The shortfall in the receipts can be attributed to the decline in the number of new individual applications received during the year and a lower than expected number of licence holders renewing their licence.
10.	(195)	This surplus arose due to the general increase in superannuation rates implemented from January 2009.
11.	(594)	The surplus in receipts arose as a result of a higher than expected volume of cases finalised where a certification fee was due.
12.	(683)	As this was the first year in which the pension related deduction applied, it was difficult to estimate the receipts accruing with absolute accuracy.

## 5 Employee Numbers and Pay

	2009 €000	2008 €000
<b>Number of staff at year end</b> (full time equivalents)	2,854	3,076
	<b>2009 €000</b>	<b>2008 €000</b>
Pay	157,593	157,012
Higher, special or additional duties allowances	251	692
Other allowances and	3,613	3,932
Overtime and extra attendance	1,878	2,762
Employer's PRSI	7,298	7,453
<b>Total pay</b>	<b>170,633</b>	<b>171,851</b>

**Note:** The total pay figure includes elements of pay from other subheads as follows A1, A9, B1,B2, C2, D1, D2, E1, E2, E5, E7, E8, F2,G1, G2, G3, G4, G5, G6, G7, G8, G9, G10, G11, G12, G13, G14, G15, G16, G17, G20, H1, H4 and I.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	94	7	44,918	17,214
Overtime and extra attendance	337	29	37,984	34,871
Shift and roster allowances	1	—	7,951	7,360
Miscellaneous	567	63	21,700	24,243

**Note:** Certain individuals received extra remuneration in more than one category.

## 5.2 Other Remuneration Arrangements

A total of €454,820 was paid to 17 retired civil servants in receipt of civil service pensions, who were re-employed on various duties during 2009.

## 6 Miscellaneous Items

### 6.1 Ex-gratia payments

Ex-gratia payments amounting to €333,910 were made in respect of the non-statutory Legal Aid Scheme for CAB-type actions.

Ex-gratia payments amounting to €1,001,354 were made in respect of the non-statutory Garda Station Legal Aid Advice Scheme.

Ex-gratia payment amounting to €28,221 was made to a solicitor following consultation with the Office of the Attorney General, in settlement of a claim for fees in a particular case.

Ex-gratia payments totalling €49,490 were made in a number of cases in relation to the Coroners service.

### 6.2 Other

An amount of €330,221 was received from the Drugs Initiative Fund and is accounted for through a suspense account.

### 6.3 EU Funding

The outturn shown in Subheads E.4, E.7, E.8, D.1, D.3 and I. includes expenditure in respect of activities co-funded by the European Union. In addition funding for an EU funded programme "Safety Internet Plus Programme" is administered through a suspense account by the Office for Internet Safety.

Subhead Description	2009 Estimate €000	2009 Outturn €000	2008 Outturn €000
E.4 ESF- Equality Mainstreaming Approach	310	258	259
E.7 Gender Mainstreaming and Positive Action for Women	1,982	1,427	330
E.8 Transnational Resettlement Project	147	180	20
D.1 European Return Fund	620	620	663
D.3 European Refugees Fund	2,348	1,338	849
I. ESF- Garda Youth Diversion additional skills and employees	3,850	3,173	1,047
	<b>9,257</b>	<b>6,996</b>	<b>3,168</b>

## 6.4 Commissions and Inquiries

	Year of appointment	Cumulative expenditure to 31 December 2009 €000	Expenditure in 2009 €000	Expenditure in 2008 €000
Morris Tribunal	2002	52,601	3,310	9,647
Barr Tribunal	2002	20,548	5	713
Criminal Injuries Compensation Tribunal	1974	1,331	154	178
Smithwick Tribunal	2005	6,309	1,372	1,520
Rossiter Inquiry	2005	2,715	663	1,314
Lyons Inquiry	2006	1,001	—	2
Dublin Archdiocese Commission	2006	4,892	1,366	1,516
Casino Commission	2006	542	67	196
Location of Victims Remains Commission	2006	1,617	814	555
Restorative Justice Commission	2007	731	266	393
Gary Douch Commission of Investigation	2007	1,024	488	250
Independent Examination of the Stardust Victims Committee's case for a reopened Inquiry	2007	1,368	26	826
		<b>94,679</b>	<b>8,531</b>	<b>17,110</b>