

Appropriation Account 2020

Vote 24

Justice

Introduction

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

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2020 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 2020, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €20.08 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.

Transfer of functions

Responsibility for certain functions in relation to disability, equality, integration and international protection accommodation services transferred to the Department of Children, Equality, Disability, Integration and Youth. This took place under the Disability, Equality, Human Rights, Integration and Reception (Transfer of Departmental Administration and Ministerial Functions) Order 2020 (SI No. 436 of 2020) effective from 14 October 2020.

The responsibility for certain other functions related to youth justice transferred to the Department of Justice from the Department of Children, Equality, Disability, Integration and Youth. This took place under the Youth Justice (Transfer of Departmental Administration and Ministerial Functions) Order 2020 (SI No. 435 of 2020) effective from 14 October 2020.

The name of the Department changed from the Department of Justice and Equality to the Department of Justice under SI No. 452 of 2020 effective from 1 November 2020.

A further revised estimate reflecting the changes arising from the transfer of functions was passed by the Dáil on 18 November 2020.

Other structural changes

The 2020 estimate and outturn figures are not directly comparable with the 2019 equivalents in some subheads. This has arisen as a result of the Department's Transformation Programme, where a number of expenditure areas have been restructured as core departmental functions e.g. former Irish Naturalisation and Immigration Services (INIS).

The Data Protection Commission, formerly a subhead in the Justice Vote, is a separate Vote with effect from 1 January 2020.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure and Reform in circular 22 of 2020, have been applied in the preparation of the account except the following.

Group accounting for fixed assets

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

Group accounting for bank and cash

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

Valuation of capital assets

As provided for in circular 21 of 2020, the Department of Justice has applied a threshold of €1,000 for the capitalisation of its capital assets.

Depreciation

Capital assets are depreciated on a straight line basis over their estimated useful life starting in the month the asset is placed in service. Buildings are depreciated at a rate of 2% per annum on a straight line basis over the estimated useful life. Vehicles and equipment are depreciated at a rate of 20% per annum on a straight line basis over the estimated useful life.

Statement on Internal Financial Control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

Payroll and human resource services are provided to the Department on a shared service basis by the National Shared Services Office.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

I have provided a letter of assurance to Accounting Officers in receipt of financial shared services from the Department's financial shared services (FSS) centre in Killarney regarding the controls in place.

Financial control environment

I confirm that a control environment containing the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

I confirm that a framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability, and in particular, that

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

Internal audit and Audit Committee

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

Non-compliance with procurement rules

The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines in so far as these are within its control. It utilises a central database to manually cross check expenditure reports drawn from the Financial Management system to ensure that expenditure is on foot of appropriate procurement procedures. The vast majority of tender competitions are now being run by, or in conjunction with, the Office of Government Procurement.

The Department is compliant with the exception of nineteen contracts in excess of €25,000 (exclusive of VAT) undertaken without competitive process, totalling €4,685,469 as set out below. These contracts are considered non-compliant as they were extended beyond the original contract date without a new competitive process or project. The current situation in respect of those contracts is as follows.

- Three contracts with a value of €429,943 have now been awarded.
- Thirteen contracts with a value of €3,789,017 are already in the tender process or making the necessary preparations to go to the market as soon as possible.

- Three contracts with a value of €466,509 were extended to allow for transition to new systems.

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

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks. There is a Risk Committee in place to oversee the management of risk across the Department.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and assign responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to the appropriate level of management, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

I confirm that the Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Department responsible for the development and maintenance of the internal financial control framework.

Covid-19 pandemic

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

There were impacts on the legislative front including in relation to measures which were led by the Department of Health. For example, the legislative changes to Garda powers were a significant draw on resources for the Criminal Policy and Criminal Legislation areas. The changes in relation to international travel and actions required of people arriving in the State had implications for the Border Management Unit operations in Dublin Airport. The pandemic also led to the temporary extension of immigration permissions by this Department.

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

It has been necessary to maintain a staff presence in some of the Department's offices throughout the pandemic and senior management and management of the individual offices have worked very closely with the Occupational Health and Safety Unit to ensure that the appropriate measures are in place to protect the safety of staff at all times and are in accordance with public health guidelines. The limitations in the numbers of staff attending the office at any one time has inevitably given rise to delays in processing cases, particularly in high volume operational areas such as immigration service delivery. While work has continued remotely, aspects of the case work needs to be done in offices particularly where more paper-based processes apply. The processes are being kept under review and increased automation, where possible, will improve matters, but it will be some time before certain areas will be able to return to pre Covid-19 productivity levels given the limits on the number of staff able to attend in offices.

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

Some of the specific measures undertaken at Departmental level include

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

Internal financial control issues

Arising from the recommendations in recent audit reports, the Department is continually reviewing and strengthening financial and other controls in processes in areas such as ICT project management, administration of grants, disaster recovery and business continuity.

Oonagh McPhillips
Accounting Officer
Department of Justice

30 March 2021

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 2020 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 2020, and
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the *Preface to the Appropriation Accounts*. I am independent of the Department of Justice and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the *Preface to the Appropriation Accounts*.

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with procurement rules occurred in respect of contracts that operated in 2020.

Payment of EU fine

The Accounting Officer has disclosed in note 6.7 that the Department paid a fine of €2 million to the European Commission in 2020 due to the delayed transposition of Directive (EU) 2015/849 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing. The note outlines the reasons for the delay.

Seamus McCarthy
Comptroller and Auditor General

16 August 2021

Vote 24 Justice

Appropriation Account 2020

	2020		2019
	Estimate provision €000	Outturn €000	Outturn €000
Programme expenditure			
A Leadership in and oversight of justice and equality policy and delivery (civil justice and equality and criminal justice pillars)	52,960	48,131	56,529
B A safe, secure Ireland (criminal justice pillar)	233,316	207,476	180,448
C Access to justice for all (civil justice and equality and criminal justice pillars)	52,149	53,963	55,977
D An equal and inclusive society (civil justice and equality pillar)	7,763	6,844	24,509
E An efficient responsive and fair immigration asylum and citizenship system (civil justice and equality pillar)	71,867	82,792	222,620
Gross expenditure	418,055	399,206	540,083
<i>Deduct</i>			
F Appropriations-in-aid	67,061	72,192	91,105
Net expenditure	350,994	327,014	448,978

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spend in the following year. €3,900,000 of unspent allocations in respect of the capital elements of Subhead B.18 Forensic Science Ireland was carried forward to 2021.

	2020 €	2019 €
Surplus	23,979,793	8,977,803
Deferred surrender	(3,900,000)	—
Surplus to be surrendered	20,079,793	8,977,803

Oonagh McPhillips
Accounting Officer
Department of Justice

30 March 2021

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2020

	2020	2019
	€000	€000
Programme cost	277,527	479,591
Pay	73,460	30,551
Non pay	48,219	29,941
Gross expenditure	399,206	540,083
<i>Deduct</i>		
Appropriations-in-aid	72,192	91,105
Net expenditure	327,014	448,978
Changes in capital assets		
Purchases cash	(21,737)	
Depreciation	4,161	
Disposals cash	1	
Loss on disposals	1	(3,182)
	(17,574)	
Changes in net current assets		
Increase in closing accruals	11,843	
Decrease in stock	5	(11,424)
	11,848	
Direct expenditure	321,288	434,372
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	48,962	45,648
Notional rents	4,860	4,860
Net programme cost	375,110	484,880

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.

	2020	2019
	€000	€000
Vote 9 Office of the Revenue Commissioners	334	307
Vote 12 Superannuation and Retired Allowances	39,546	37,189
Vote 13 Office of Public Works	12,810	11,849
Vote 18 National Shared Services Office	248	221
Vote 20 Garda Síochána	209	204
Vote 43 Office of the Government Chief Information Officer	83	—
Central Fund – Ministerial pensions	193	191
Cost of shared services provided to other Votes	(4,461)	(4,313)
	48,962	45,648

Note 2 Statement of Financial Position as at 31 December 2020

	Note	2020 €000	2019 €000
Capital assets	2.1	42,501	25,630
Current assets			
Bank and cash	2.2	17,763	32,119
Stocks	2.3	1,074	1,079
Prepayments		5,718	12,282
Accrued income		3,608	8,276
Other debit balances	2.4	3,958	1,489
Total current assets		32,121	55,245
Less current liabilities			
Accrued expenses		8,098	7,456
Deferred income		57	88
Other credit balances	2.5	15,899	32,630
Net Exchequer funding	2.6	5,822	978
Total current liabilities		29,876	41,152
Net current assets		2,245	14,093
Net assets		44,746	39,723
Represented by:			
State funding account	2.7	44,746	39,723

2.1 Capital assets ^a

	Buildings	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Capital assets under development	Total
	€000	€000	€000	€000	€000	€000
Gross assets						
Cost or valuation at 1 January 2020	6,901	1,889	100,277	2,803	10,223	122,093
Additions	—	204	3,053	24	18,456	21,737
Brought into use	—	—	5,517	—	(5,517)	—
Transfer out ^b	—	—	(250)	(128)	(518)	(896)
Disposals	—	—	(526)	(2)	—	(528)
Cost or valuation at 31 December 2020	6,901	2,093	108,071	2,697	22,644	142,406
Accumulated depreciation						
Opening balance at 1 January 2020	1,584	1,144	91,309	2,426	—	96,463
Depreciation for the year	138	269	3,681	73	—	4,161
Depreciations on transfer out ^b	—	—	(106)	(87)	—	(193)
Depreciation on disposals	—	—	(524)	(2)	—	(526)
Cumulative depreciation at 31 December 2020	1,722	1,413	94,360	2,410	—	99,905
Net assets at 31 December 2020	5,179	680	13,711	287	22,644	42,501
Net assets at 31 December 2019	5,317	745	8,968	377	10,223	25,630

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

^b Fixed assets with an original cost of €896,000 were transferred from the Department; €707,000 to the Data Protection Commission; €188,000 to the Department of Children, Equality, Disability, Integration and Youth and the remaining €1,000 to the Department of Agriculture, Food and the Marine.

2.2 Bank and cash

at 31 December	2020	2019
	€000	€000
PMG balances and cash	9,516	21,799
Commercial bank account balances	8,247	10,320
	17,763	32,119

The commercial bank account balances include bank balances with a value of €1.78 million for a number of agencies in Vote 24 who also prepare separate financial statements.

2.3 Stocks

at 31 December	2020	2019
	€000	€000
Stationery	132	124
Forensic consumables	486	421
IT consumables	48	81
Residence permits/travel documents	244	410
Miscellaneous	128	18
Equipment/clothing	36	25
	1,074	1,079

2.4 Other debit balances

at 31 December	2020	2019
	€000	€000
Advances to the Office of Public Works	2,342	19
Travel imprests	55	56
Recoupable travel pass scheme expenditure	250	787
Criminal Assets Bureau receivership	20	20
Payroll suspense account (Paypath)	970	469
Other debit suspense items	321	138
	3,958	1,489

2.5 Other credit balances

at 31 December	2020	2019
	€000	€000
Amounts due to the State		
Income tax	2,088	2,038
Pay related social insurance	1,237	1,181
Professional services withholding tax	1,712	2,045
Value added tax	497	387
Balances in departmental accounts	8,247	10,320
	<u>13,781</u>	<u>15,971</u>
Payroll deductions held in suspense	687	679
ESF advance of social inclusion project funding 2014–2020	1,374	2,979
Asylum, Migration and Integration Fund 2014–2020 advance payments	—	12,466
Emergency resettlement and reach projects	—	53
Extra receipts payable to the Exchequer	26	25
Other credit suspense items	31	457
	<u>15,899</u>	<u>32,630</u>

2.6 Net Exchequer funding

at 31 December	2020	2019
	€000	€000
Surplus to be surrendered	20,080	8,978
Deferred surrender	3,900	—
Exchequer grant undrawn	(18,158)	(8,000)
Net Exchequer funding	<u>5,822</u>	<u>978</u>
Represented by:		
Debtors		
Bank and cash	17,763	32,119
Debit balances: suspense	3,958	1,489
	<u>21,721</u>	<u>33,608</u>
Creditors		
Due to the State	(13,781)	(15,971)
Credit balances: suspense	(2,118)	(16,659)
	<u>(15,899)</u>	<u>(32,630)</u>
	<u>5,822</u>	<u>978</u>

2.7 State funding account

	Note	2020	2019
		€000	€000
Balance at 1 January		39,723	25,117
Disbursements from the Vote			
Estimate provision	Account	350,994	
Deferred surrender	Account	(3,900)	
Surplus to surrender	Account	(20,080)	
Net vote		327,014	448,978
Expenditure (cash) borne elsewhere	1.1	48,962	45,648
Non cash expenditure – notional rent	1	4,860	4,860
Net programme cost	1	(375,110)	(484,880)
Capital asset transfer	2.1	(703)	—
Balance at 31 December		44,746	39,723

2.8 Commitments

a) Global commitments

at 31 December	2020	2019
	€000	€000
Procurement of goods and services	13,779	71,974
Capital projects	81,772	2,802
Total of legally enforceable commitments	95,551	74,776

b) Major capital projects

	Cumulative expenditure to 31 December 2019	Expenditure in 2020	Project commitments in subsequent years	Expected total spend lifetime of project 2020	Expected total spend lifetime of project 2019
	€000	€000	€000	€000	€000
Forensic Science Ireland	3,060	16,081	80,377	99,518	—

2.9 Matured liabilities

There were no matured liabilities un-discharged at year end 2020 or in the previous year.

2.10 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.

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	64,694	69,221	26,518
ii	Travel and subsistence	985	535	343
iii	Training and development and incidental expenses	9,736	18,699	6,823
iv	Postal and telecommunications services	2,096	2,734	2,391
v	Office equipment and external IT services	12,766	13,948	9,534
vi	Office premises expenses	3,055	4,050	2,307
vii	Consultancy services and value for money and policy reviews	68	89	135
viii	Research	1,286	741	279
ix	Financial shared services ^a	6,645	6,135	5,998
x	Justice and policing transformation programme	8,000	5,527	6,164
		109,331	121,679	60,492

Note ^a Financial shared services centre pay costs of €4,239,131 (2019: €4,032,874) are included in the costs of Financial shared services. This cost is charged to Programme A – Leadership in and oversight of justice and equality policy and delivery (civil justice and equality and criminal justice pillars), sub-head A.1 Administration – pay.

Significant variations

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

ii Travel and subsistence

Estimate provision €985,000; outturn €535,000

The underspend of €450,000 mainly arises from the curtailment of Departmental travel and subsistence due to the impact of the Covid-19 restrictions.

iii Training and development and incidental expenses

Estimate provision €9.736 million; outturn €18.699 million

The excess of €8.963 million compared with the allocation of €9.736 million is mainly comprised of legal costs and settlements (€6.5 million) and other administrative costs and fee (€2.84 million) offset by an underspend in other areas such as staff training and development (€510,000). A significant proportion of the legal costs relate to the immigration service delivery area and also includes a fine of €2 million paid to the European Commission for the delay in transposition of an EU Directive (Note 6.7 refers).

iv Postal and telecommunications services

Estimate provision €2.096 million; outturn €2.734 million

The excess expenditure of €638,000 compared with the estimate provision of €2.096 million is primarily due to higher than anticipated postal costs related to the issue of resident permit cards and return of passports to applicants as part of the immigration registration process.

vi Office premises expenses

Estimate provision €3.055 million; outturn €4.05 million

The excess of €995,000 primarily relates to higher than expected costs of rental/lease of accommodation including temporary accommodation for the Office of the Inspector of Prisons, the Irish Passenger Information Unit and the Hickson Commission. Increased office cleaning requirements arising from Covid-19 also contributed to the excess in the subhead.

viii Research

Estimate provision €1.286 million; outturn €741,000

The saving of €545,000 is primarily due to research projects which were paused or delayed due to the impact of Covid-19. In particular, any research work that required face-to-face contact, for example, surveys, focus groups and interviews was put on hold. Alternative approaches, where possible, have been identified for 2021.

x Justice and policing transformation programme

Estimate provision €8 million; outturn €5.527 million

The saving of €2.473 million arises due to less expenditure than expected in relation to the Justice aspect of the programme pending the finalisation of the Department's ICT strategy. This has now been completed and will be implemented over the next three years.

Programme A Leadership in and oversight of justice and equality policy and delivery (civil justice and equality and criminal justice pillars)

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	11,411	12,268	10,103
A.2	Administration – non pay	14,636	11,922	13,120
A.3	Prisons Inspectorate	1,200	638	646
A.4	Garda Ombudsman Commission	11,181	11,124	10,660
A.5	Office of the Garda Inspectorate	1,306	1,079	1,119
	<i>Data Protection Commission^a</i>	—	—	10,448
A.7	Irish Film Classification Office	702	505	503
A.8	Central Authority	135	62	72
A.9	Legal Services Regulatory Authority	1,001	1,000	1,000
A10	Property Services Regulatory Authority	2,276	2,438	2,591
A11	Insolvency Service of Ireland	7,510	6,730	6,239
A12	Judicial Appointments Commission	251	—	—
A13	Judicial Council	1,251	365	28
A14	Gambling Regulatory Authority	100	—	—
		52,960	48,131	56,529

Note ^a The Data Protection Commission is a separate Vote with effect from 1 January 2020.

Significant variations

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €4.829 million lower than (originally) provided, including an underspend of €1.857 million in relation to administrative expenditure. The variation in expenditure is mainly due to the following.

A.3 Prisons Inspectorate

Estimate provision €1.2 million; outturn €638,000

The saving of €562,000 is mainly related to delays in the recruitment of additional staff, for example, provision had been made for the appointment of a senior inspector position early in 2020 but the process did not conclude until December. A number of other positions originally expected to be filled in 2020 will now be filled in 2021.

A.5 Office of the Garda Inspectorate

Estimate provision €1.306 million; outturn €1.079 million

The saving of €227,000 is mainly attributable to the deferral of maintenance works. In addition, there was a reduction in office running costs and general administrative costs due to a move to remote working to comply with the public health requirements for most of 2020.

A.7 Irish Film Classification Office

Estimate provision €702,000; outturn €505,000

The saving of €197,000 is directly related to lower volumes of business mainly in relation to the submission of DVDs for classification. In addition, planned research expenditure did not fully materialise in 2020 due to the impact of the Covid-19 pandemic.

A10 Property Services Regulatory Authority

Estimate provision €2.276 million; outturn €2.438 million

The excess expenditure of €162,000 relates to increased requirements on legal training, licensee audits and media campaigns. The legal training was in respect of the consideration of final inspection reports and in relation to the oral hearing process. Additional licensee audits were undertaken to improve compliance and standards in the sector and ensuring that consumers are protected and the media awareness campaigns were on the benefits to the public of using a licensed agent.

A11 Insolvency Service of Ireland

Estimate provision €7.51 million; outturn €6.73 million

The saving of €780,000 is payroll related and mainly arises due to a delay in filling vacancies which was also impacted by the Covid-19 pandemic.

A12 Judicial Appointments Commission

Estimate provision €251,000; outturn €nil

The saving arises as the Judicial Appointments Commission has yet to be established. In December 2020, the Government approved the drafting of a Judicial Appointments Commission Bill which will provide for the establishment of the Commission.

A13 Judicial Council

Estimate provision €1.251 million; outturn €365,000

The saving of €886,000 arises due to delays in recruiting staff and a consequential delay in putting other logistical supports in place during 2020. This was the first full year of operation of the Council, which is independent of the Department, having been established in December 2019.

A14 Gambling Regulatory Authority

Estimate provision €100,000; outturn €nil

There was no expenditure in 2020. While the formal programme to establish a Gambling Regulatory Authority began in October 2020, with some delay due to Covid-19, it is currently in early stages and at this point legislation is in draft with no costs incurred. It is envisaged that expenditure will be incurred in 2021 with the appointment of a CEO designate by the end of the year.

Programme B A safe and secure Ireland (criminal justice pillar)

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	11,817	13,803	9,505
B.2	Administration – non pay	7,765	7,715	7,819
B.3	Criminal Assets Bureau	9,090	10,401	9,860
B.4	Probation Service – salaries, wages and allowances	22,234	21,949	21,042
B.5	Probation Service – operating expenses	4,125	4,002	4,120
B.6	Probation Service – services to offenders	17,532	16,866	16,629
B.7	Community Service Order Scheme	3,045	1,984	2,220
B.8	Youth Justice Interventions	14,014	13,919	12,941
B.9	Funding for services to victims of crime	1,892	2,001	1,720
B10	Mental Health (Criminal Law) Review Board	288	302	375
B11	Compensation for personal injuries criminally inflicted	8,016	6,815	3,260
B12	Legal aid (criminal)	65,302	62,224	65,092
B13	Legal aid – custody issues	3,000	4,257	3,201
B14	Parole Board	157	133	361
B15	Crime prevention measures	1,197	489	411
B16	Private Security Authority	3,799	3,285	3,328
B17	Funding for prevention of domestic, sexual and gender based violence	2,069	2,464	2,409
B18	Forensic Science Ireland	56,991	33,779	14,925
B19	State Pathology	983	1,088	1,230
		233,316	207,476	180,448

Significant variations

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme B was €25.84 million lower than originally provided. This includes an overspend of €1.936 million in relation to administrative expenditure. This has been offset by savings in programme subheads and the variation in expenditure is mainly due to the following.

B.3 Criminal Assets Bureau

Estimate provision €9.09 million; outturn €10.401 million

The excess of €1.311 million is primarily pay related (€1.211m) due to the need to second temporary staff from An Garda Síochána to assist with operational activities. The balance of the excess (€100,000) is on the non-pay side and relates mainly to unanticipated court costs.

B.7 Community Service Order Scheme

Estimate provision €3.045 million; outturn €1.984 million

The saving of €1.061 million primarily relates to payroll as recruitment of additional Community Service Supervisors did not progress as anticipated due to reduced demand for services including limitations on expansion of the Community Service Scheme due to the Covid-19 pandemic.

B.9 Funding for services to victims of crime

Estimate provision €1.892 million; outturn €2.001 million

The excess of €109,000 arose due to the additional demand on the services of certain funded entities during the Covid-19 pandemic.

B11 Compensation for personal injuries criminally inflicted

Estimate provision €8.016 million; outturn €6.815 million

The saving of €1.201 million arises due to the delays in acceptance by applicants of awards made by the Tribunal before the end of the year. The budget would have been spent in full if these awards had been accepted.

B13 Legal aid – custody issues

Estimate provision €3 million; outturn €4.257 million

The excess of €1.257 million arose due to a larger number of claims being submitted for payment during 2020 compared with previous years. A number of the claims related to prior years. This is a demand-led scheme and the fees and expenses due to the legal practitioners are paid in accordance with the terms and conditions of the scheme.

B15 Crime prevention measures

Estimate provision €1.197 million; outturn €489,000

A saving of €708,000 arises due to a number of crime prevention initiatives not proceeding as anticipated during 2020 due in part to the impact of the Covid-19 pandemic.

B16 Private Security Authority

Estimate provision €3.799 million; outturn €3.285 million

The saving of €514,000 is mainly related to non-payroll costs and arises due to the impact of the Covid-19 pandemic on the delivery of operations and the implementation of scheduled projects. Many projects, such as the licensing of employees in the event security area have been delayed because of the impact of the pandemic on the security industry. Compliance activity was also curtailed by the restrictions and limited to surveillance and desk work

B17 Funding for prevention of domestic, sexual and gender based violence

Estimate provision €2.069 million; outturn €2.464 million

The excess of €395,000 arose due to additional demands on service providers in this area during the Covid-19 pandemic and to ensure that the funded entities remained operational during this period.

B18 Forensic Science Ireland

Estimate provision €56.991 million; outturn €33.779 million

The saving of €23.212 million is primarily due to an underspend in 2020 in relation to the construction of the new FSI laboratory at Backweston, Co. Kildare. The capital allocation for this project in 2020 was €39.551 million. The final business case for the new laboratory was approved by the Government in early March 2020. The contract was signed on 19 March 2020 but construction was halted for a period of seven weeks due to Covid-19 restrictions. A carryover of unspent capital of €3.9 million from 2020 to 2021 has been approved for this project.

B19 State Pathology

Estimate provision €983,000; outturn €1.088 million

The excess of €105,000 mainly arose due to the requirement to engage additional locum pathologists to support of the State Pathologist service during 2020.

Programme C Access to justice for all (civil justice and equality and criminal justice pillars)

	2020		2019
	Estimate provision	Outturn	Outturn
	€000	€000	€000
C.1 Administration – pay	391	471	230
C.2 Administration – non pay	303	281	190
C.3 Commissions and special inquiries	6,316	6,406	5,937
C.4 Legal Aid Board	42,207	42,207	40,796
C.5 Free Legal Advice Centres	98	98	98
C.6 Coroner Service	2,834	4,500	3,814
<i>Magdalen Fund</i>	—	—	4,912
	52,149	53,963	55,977

Significant variations

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme C was €1.814 million higher than originally provided, including an overspend of €58,000 in relation to administrative expenditure. The remaining variation in expenditure is mainly due to the following:

C.6 Coroner Service

Estimate provision €2.834 million; outturn €4.5 million

The excess expenditure of €1.666 million relates to preparatory and other costs such as accommodation related to the Stardust Fire Inquests and additional costs for the Dublin District Mortuary directly related to the Covid-19 pandemic.

Programme D An equal and inclusive society (civil justice and equality pillar)

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D.1	Administration – pay	22	76	734
D.2	Administration – non pay	15	29	603
D.3	Social disadvantage measures (dormant accounts funded)	7,726	6,739	5,111
	<i>National Disability Authority</i>	—	—	4,270
	<i>Office for the Promotion of Migrant Integration</i>	—	—	2,488
	<i>Grants to national women's organisations</i>	—	—	525
	<i>Traveller and Roma initiatives</i>	—	—	3,069
	<i>Positive Action for Gender Equality</i>	—	—	4,861
	<i>Equality and LGBTI initiatives</i>	—	—	148
	<i>Decision support service</i>	—	—	2,700
		7,763	6,844	24,509

Significant Variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme D was €919,000 lower than provided. This includes an overspend of €68,000 in relation to administrative expenditure which has been offset by a saving of €987,000 in the programme subhead due to the following.

D.3 Social disadvantage measures (dormant accounts funded)

Estimate provision €7.726 million; outturn €6.739 million

The saving of €987,000 is attributable to certain funding for projects in the youth justice area not being fully drawn down in 2020 mainly related to delays in establishing new projects due to the impact of Covid-19 and pending the finalisation of the Youth Justice Strategy.

Programme E An efficient, responsive and fair immigration, asylum and citizenship system (civil justice and equality pillar)

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
E.1	Administration – pay	45,594	46,842	9,979
E.2	Administration – non pay	17,377	28,272	8,209
E.3	Immigration and international protection programmes	8,896	7,678	72,601
	<i>Asylum Migration and Integration Fund</i>	—	—	2,232
	<i>International protection seekers accommodation</i>	—	—	129,599
		71,867	82,792	222,620

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme E was €10.925 million higher than provided, which mainly relates to an overspend of €12.143 million in relation to administrative expenditure which has already been explained. This has been offset by a saving of €1.218 million in the programme subhead due to the following.

E.3 Immigration and international protection programmes

Estimate provision €8.896 million; outturn €7.678 million

A saving of €1.218 million arises compared with the estimate provision of €8.896 million. The restrictions introduced due to Covid-19 resulted in lower than anticipated costs for panel members in the International Protection Office and International Protection Appeals Tribunal as hearings and interviews had to be postponed and rescheduled in line with Government guidelines. Savings were also realised as travel restrictions and other factors resulted in lower than anticipated numbers for repatriations and deportations.

Note 4 Receipts

4.1 Appropriations-in-aid

	2020		2019
	Estimated €000	Realised €000	Realised €000
1 Film censorship fees	1,503	810	1,202
2 Data Protection Fees	—	—	—
3 EU receipts	10,000	9,691	17,843
4 Miscellaneous receipts	573	2,229	1,325
5 Immigration registration fees	26,800	31,445	39,423
6 Visa fees	3,200	3,082	9,847
7 Dormant accounts receipts	7,726	6,598	4,873
8 Private Security Authority fees	2,564	2,643	3,444
9 Nationality and citizenship certificates fees	8,500	8,852	5,368
10 Legal Services Regulatory Authority – levy on professional bodies	1	—	—
11 Property Services Regulatory Authority fees	2,300	2,210	2,250
12 Insolvency Service of Ireland fees	680	767	1,083
13 Receipts from additional superannuation contributions on public service remuneration	3,214	3,865	4,447
Total	67,061	72,192	91,105

Significant variations

The following outlines the reasons for significant variations in receipts (+/- 5% and €100,000). Overall, appropriations-in-aid were €5.131 million higher than (originally) provided and the surplus in receipts is mainly due to the net effect of the following variances.

1 Film censorship fees

Estimate €1.503 million; realised €810,000

The shortfall in receipts of €693,000 is mainly due to the fall in cinema submissions for classification directly related to the impact of the Covid-19 pandemic

4 Miscellaneous receipts

Estimate €573,000; realised €2.229 million

The surplus in receipts of €1.656 million is mainly due to a higher than expected intake from the Atypical Worker Scheme (ATWS) visas.

5 Immigration registration fees*Estimate €26.8 million; realised €31.445 million*

A surplus of €4.645 million arises compared with the estimate provision of €26.8 million. Receipts under this category can be unpredictable, notwithstanding the impact of Covid-19, as they depend on a number of variables including the economic environment. The impact of the closure of Registration Offices countrywide and travel restrictions was offset in part by the launch of the Online Registration Renewal System for Dublin based applicants in July and resumption of the processing of first time applications albeit at a reduced rate. This had the effect of maintaining the receipt levels at a reasonably high rate during 2020.

7 Dormant accounts receipts*Estimate €7.726 million; realised €6.598 million*

The shortfall of €1.128 million is attributable to funding for projects in the youth justice area not being fully drawn down in 2020 mainly related to delays in establishing new projects due to the impact of Covid-19 and pending the finalisation of the Youth Justice Strategy.

13 Receipts from additional superannuation contributions on public service remuneration*Estimate €3.214 million; realised €3.865 million*

The surplus receipts of €651,000 are directly related to payroll costs and were greater than expected.

4.2 Extra receipts payable to the Exchequer

	2020	2019
	€000	€000
Balance at 1 January	25	18
Collected	26	25
Transferred to the Exchequer	(25)	(18)
Balance at 31 December	26	25

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2020	2019
Department	1,386	1,474
Agencies	1,406	1,531
Total	2,792	3,005

5.2 Pay

Remuneration of Department staff	2020	2019
	€000	€000
Pay	66,404	65,504
Higher, special or additional duties allowances	202	109
Other allowances	2,099	1,641
Overtime and extra attendances	773	1,634
Employer's PRSI	5,573	5,293
Total pay^a	75,051	74,181

Note ^a The total pay figure is distributed across subheads A.1, B.1, C.1, C.3, D.1 and E.1.

Remuneration of Agency staff

	2020	2019
	€000	€000
Pay	76,275	81,032
Higher, special or additional duties allowances	104	116
Other allowances	3,027	2,356
Overtime and extra attendance	1,563	1,674
Employer's PRSI	5,188	5,391
Total pay^a	86,157	90,569

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

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2020	2019
			€	€
Department Staff				
Higher, special or additional duties allowances	31	11	28,528	12,565
Overtime and extra attendance	337	17	40,990	33,446
Shift and roster allowances	169	8	13,011	12,623
Miscellaneous	195	4	20,614	20,614
Extra remuneration in more than one category	192	110	27,514	41,145
Agency Staff				
Higher, special or additional duties allowances	16	4	23,239	23,982
Overtime and extra attendance	62	4	19,384	24,126
Shift and roster allowances	—	—	—	51
Miscellaneous	238	42	18,846	18,519
Extra remuneration in more than one category	23	8	35,201	30,089

5.4 Other remuneration arrangements

A total amount of €140,885 was paid to 19 retired civil servants who were in receipt of civil service pensions in 2020. In addition, an amount of €101,934 was paid to ten former public servants who were engaged in various roles in 2020. The pension abatement rule was applied in accordance with section 52 of the Public Service Pensions (Single Scheme and other provisions) Act 2012.

A total amount of €2,377,562 was paid through payroll to 183 individuals in respect of duties performed in relation to various boards, committees and commissions, etc.

The account includes expenditure of approximately €518,000 in respect of eight officers who were serving outside the Department for all or part of 2020 and whose salaries were paid by the Department.

This account does not include expenditure in respect of 22 officers who were serving outside the Department for all or part of 2020 in other Government departments/offices.

5.5 Payroll overpayments

	Number of recipients	2020 €	2019 €
Overpayments ^a	150	677,900	713,955
Recovery plans in place	87	331,812	376,422

24 overpayment recovery plans in respect of 23 individuals to the value of €21,112 were transferred to six government departments/offices in 2020.

Note ^a This figure excludes overpayment amounts for 19 employees (2019: 32 employees) where the amount due is pending calculation.

5.6 Severance/redundancy

During 2020, four staff members whose employments were terminated were paid redundancy payments totalling €54,099 and severance payments totalling €113,036.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2020	2020 €000	2019 €000
Permanent commissions				
Criminal Injuries Compensation Tribunal ^a	1974		154	113
Fixed purpose commissions				
Morris Tribunal ^b	2002	68,780	5	2
Smithwick Tribunal ^c	2005	19,889	—	—
Location of Victims Remains ^d	2007	8,070	218	467
Ronan MacLochlainn Commission of Investigation ^e	2014	1,192	—	17
Independent Review Mechanism and five inquiries established during 2017 under Section 42 of the Garda Síochána Act 2005 ^f	2014	1,720	335	322
Disclosures Tribunal ^g	2017	9,626	4,331	2,329
Commission on the Future of Policing ^h	2017	1,823	—	2
Independent Reporting Commission ⁱ	2017	107	27	28
Hickson Commission of Investigation ^j	2018	1,082	908	170
Referendum Commissions ^k	2019	2,336	—	2,336
A Study on Familicide and Domestic Homicide Reviews ^l	2019	310	159	151
Shane O' Farrell – scoping review of circumstances leading to his death ^m	2019	269	269	—
		115,204	6,406	5,937

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

^b The Morris Tribunal was established in 2002 and it published its final report in 2008. The cost of the Tribunal to date is €68.8 million with expenditure in 2020 amounting to €4,813 with regards to minor administrative costs. There may be remaining costs to be discharged with regard to one third party that have yet to be settled. It is anticipated that any such costs should be discharged before the end of 2021.

^c The Smithwick Tribunal concluded at the end of 2013. There are remaining costs to be discharged with regard to one third party that have yet to be settled.

- d The work of the Independent Commission for the Location of Victims Remains is ongoing, with three victims remains still to be recovered. The main costs arise with regard to excavations for remains where sites can be identified. The Commission's activity and associated costs are largely dependent on the information made available to it with regard to the victims whose remains it is seeking to locate. Expenditure in 2020 of €217,996 was incurred, over half was discharged for ongoing administrative expenses (which includes payments to the investigators), with the remainder associated with searches and reconstitution work. This brings the total spend to date to just over €8 million and further payments are anticipated.
- e The MacLochlainn Commission of Investigation was established in August 2014. Its terms of reference were to inquire into the circumstances of the fatal shooting of Ronan MacLochlainn on 1 May 1998 by members of An Garda Síochána. The final report of the Commission was published in December 2018. No further costs are anticipated.
- f 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 and the remaining two are ongoing. Expenditure of €334,831 was incurred in 2020.
- g The Disclosures Tribunal was established in February 2017 with Mr Justice Peter Charleton, a judge of the Supreme Court, as the sole member. The Tribunal was established following a review by Mr Justice Iarfhliath O'Neill of two protected disclosures made to the then Tánaiste alleging a campaign at the highest level in the Garda Síochána to discredit the whistleblower, Sgt Maurice McCabe, who made allegations of wrongdoing in the Gardaí. Judge Charleton laid his 3rd interim report before the Dáil in October 2018. Expenditure of €1,869,955 was incurred in relation to this module in 2020. It is not possible to accurately estimate the final cost of the first module of the Tribunal as it will depend on a number of factors including the quantum of remaining third party legal costs which are expected to be discharged in 2021.
- Mr Justice Seán Ryan took up his appointment in December 2018 to conduct the inquiry into the remaining term of reference as provided for in the instrument establishing the Tribunal. Justice Ryan is currently finalising his report (4th interim report). It is likely that this report will be laid before the Houses of the Oireachtas at the end of the first quarter/beginning of the second quarter of 2021. Additionally, Tribunal investigators and documentary counsel are currently doing preliminary work on the next cases to be considered under the terms of reference, and possible hearings on these cases are likely to take place from the second quarter of 2021 onwards.
- As yet, Justice Ryan has made no orders for costs regarding Module 2 and therefore it is not possible to determine the level of third party costs arising from this Module. Expenditure of €2,460,930 was incurred in relation to this module in 2020.

- h The Government established the Commission on the Future of Policing in Ireland in May 2017, under the Chairmanship of Ms Kathleen O'Toole, to carry out a comprehensive examination of policing and develop a blueprint for the future of policing in Ireland. The Commission submitted its report to Government in September 2018 and no further expenditure is expected.
- i The Independent Reporting Commission (IRC) was established in 2017 with the intention to run for a period of five years to 2021. It is a four member cross border body established under the 2015 Fresh Start Agreement engaging in wide ranging consultations in order to report annually on the progress in Northern Ireland on implementing the agreed initiatives to counter all forms of paramilitarism. The third report from the IRC was presented to the Irish and UK Governments in November 2020 with the fourth report expected later this year. The future of the Commission beyond 2021 is being considered. It is anticipated that the annual cost will remain relatively stable, of in the region of €30,000.
- j The Hickson Commission of Investigation was established in November 2018 in response to complaints or allegations of child sexual abuse made against Bill Kenneally and related matters. This Commission was to establish what, if any, level of knowledge of the offences committed by Bill Kenneally was held by a number of organisations including An Garda Síochána, the Roman Catholic Diocese of Waterford, the South Eastern Health Board, Basketball Ireland and certain political figures in the relevant time period. While it was initially expected that the Commission would run for one year with an approximate cost of €1.3 million, initial preparatory work was more significant than expected. Hearings commenced in 2019 but were suspended pending consultations with parties. To date, €1.082 million has been spent. Following the conclusion of recent legal proceedings, details on the future work of the Commission will become clearer.
- k The Referendum Commission incurred costs of €2,336,631 in 2019 in relation to the Divorce Referendum. No further expenditure is expected to be incurred in relation to this referendum.
- l The then Minister for Justice established a group to carry out a Study on Familicide and Domestic Homicide Reviews in May 2019. It has conducted research and held consultations with a wide range of stakeholders including State agencies, family members of victims and Non-Governmental Organisations (NGOs). The report of the group is expected shortly and expenditure of €310,000 has been incurred to date.
- m 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. The scoping exercise is due to be completed in 2021. Expenditure of €269,266 was incurred in 2020 including pay and administration costs.

6.2 Ex-gratia payments

Ex-gratia payments amounting to €69,372 (2019: €42,498) 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 €1,980,621 (2019: €1,714,245) 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 €402,850 were made in respect of two cases to give effect to a High Court recommendation under the Legal Aid – Custody Issues Scheme.

Ex-gratia payments amounting to €158,560 (2019: €94,256) were made in respect of 25 other cases related to other legal proceedings.

Ex-gratia payments totalling €20,308 (2019: €27,182) were made in a number of cases in relation to the Coroners' service. The payments in question relate to the cost of legal representation at inquests into the deaths of persons in State custody.

6.3 Drugs Initiative Fund

An amount of €365,425 (2019: €350,183) was received from the Drugs Initiative Fund and is accounted for through a suspense account. The funding is provided under the National Drugs Strategy 2009 – 2016 and relates to a number of Local Drug Task Force owned projects which are Probation Service supported initiatives.

6.4 Compensation and legal costs

					2020	2019
	Number of cases	Legal costs paid by the Department	Legal costs awarded	Compensation awarded	Total	Total
		€000	€000	€000	€000	€000
Claims by members of the public	393	285	10,363	1,260	11,908	7,568
Claims by employees	2	22	0	51	73	3
	395	307	10,363	1,311	11,981^a	7,571

Note ^a Of the total of €11.981 million, (78%) relates to the immigration areas of the Department. The remaining legal costs were incurred across a number of areas including the Department's Criminal Policy Division, the Garda Síochána Ombudsman Commission, the Property Services Regulatory Authority and the Private Security Authority.

6.5 Prompt payment of account interest

The amount of prompt payment interest incurred by the Department in 2020 was €9,446 (2019: €5,896).

6.6 EU funding ^a

The outturns shown in Subheads B.3, B.6, B.8, and E.3 include payments in respect of activities which are co-financed by the EU. Estimates of receipts and actual outturns (recorded in note 4.1, subhead 3) were as follows.

Subhead description:	Estimate	2020 Outturn	2019 Outturn
	€000	€000	€000
ESF - Programme for Employability , Inclusion and Learning (PEIL) 2014 – 2020 (ESF)	9,000	8,022	12,730
Asylum, Migration and Integration Fund (AMIF) 2014 – 2020 ^b	1,000	1,577	5,000
Other EU receipts	—	92	113
	10,000	9,691	17,843

Note ^a The Department also received advance funding from the EU in 2020 which is administered through suspense accounts.

^b Responsibility for the Asylum, Migration and Integration Fund (AMIF) transferred to the Department of Children, Equality, Disability, Integration and Youth during 2020.

6.7 Other

A fine of €2 million was paid to the European Commission in 2020 in relation to the delayed transposition of Directive (EU) 2015/849 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing (4AMLD).

The transposition date for the directive was 26 June 2017. The delay referred to a period between July 2017 and December 2019 relating to the enactment of primary and secondary legislation including the Criminal Justice (Money Laundering and Terrorist Financing) (Amendment) Act 2018 and regulations in respect of beneficial ownership made under the European Communities Act 1972.

The delay mainly arose due to the complexity of the changes that were required under the Directive. Ireland, unlike many member states in the Union, requires primary legislation for the transposition of EU directives that contain criminal offences with imprisonment penalties of greater than three years. This particular Directive contains penalties of up to 14 years. It required detailed amendment to the 2010 Money Laundering Act. The analysis and settling of those amendments took a significant length of time and required extensive work on behalf of the Office of Parliamentary Counsel, the Office of the Attorney General and the Departments involved.

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

The following table lists the bodies and funds under the aegis of the Department. It indicates, as at end March 2021, the period to which the last audited financial statements relate and the date on which they were presented to the Oireachtas.

Body/Departmental fund	Last accounting period	Date of audit report	Date received by Minister/Department	Date presented to the Oireachtas
Criminal Assets Bureau	2019	15 Dec 2020	5 Jan 2021	8 Jan 2021
Garda Síochána Ombudsman Commission	2019	14 Dec 2020	17 Dec 2020	8 Jan 2021
Insolvency Service of Ireland	2019	21 Dec 2020	19 Jan 2021	11 Mar 2021
Legal Aid Board	2019	21 Dec 2020	22 Jan 2021	Pending
Office of the Data Protection Commission	2019	30 Jun 2020	21 Jul 2020	21 Jul 2020
Private Security Authority	2019	5 Jun 2020	1 Oct 2020	Pending
Property Services Regulatory Authority	2019	30 Nov 2020	14 Dec 2020	2 Mar 2021
Legal Services Regulatory Authority	2019	29 Dec 2020	10 Feb 2021	Pending