

Vote 19: Justice and Law Reform

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 2010 for the salaries and expenses of the Office of the Minister for Justice 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.

This account has been prepared in accordance with the 2010 Further Revised Estimate for the Department of Justice and Law Reform, which took account of the alteration of the title of Department of Justice, Equality and Law Reform in June 2010 (S.I. No. 216/2010) and the transfer out of functions relating to Equality, Integration, Disability and Human Rights to the Department of Community, Equality and Gaeltacht Affairs (S.I. No. 217/2010)

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2010, including the amount that could be used as appropriations-in-aid of expenditure for the year.

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 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 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.

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 and Law Reform.

S AYLWARD

Accounting Officer
Department of Justice and Law Reform
30 March 2011

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 19: Justice and Law Reform for 2010 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 2010.

Chapter 21 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

JOHN BUCKLEY
Comptroller and Auditor General
31 August 2011

Vote 19 Justice and Law Reform

Appropriation Account 2010

Service		2010 Estimate provision	2010 Outturn	2009 Outturn
	€000	€000	€000	€000
Administration				
A.1. Salaries, wages and allowances		20,064	20,705	23,792
A.2. Travel and subsistence		455	338	405
A.3. Incidental expenses				
	<i>Original</i>	3,504		
	<i>Supplementary</i>	1,800	5,304	4,555
A.4. Postal and telecommunications services		1,117	1,131	1,534
A.5. Office machinery and other office supplies, and related services				
	<i>Original</i>	6,395		
	<i>Supplementary</i>	2,000	8,395	8,340
A.6. Office premises expenses		1,498	1,954	2,586
A.7. Consultancy services		109	86	170
A.8. Research		483	102	187
A.9. Financial shared services		11,123	10,466	10,510
A.10. Value for money and policy reviews		64	—	2
Commissions				
B.1. Commissions and special inquiries				
	<i>Original</i>	14,709		
	<i>Supplementary</i>	(5,500)	9,209	9,767
B.2. Human Rights Commission (grant-in-aid)		683	683	1,596
B.3. Commission for the victims of the Northern Ireland conflict		—	—	203
B.4. Independent International Commission (grant-in-aid)		596	594	623
B.5. Independent Monitoring Commission (grant-in-aid)		518	426	516
Legal Aid				
C.1. Legal Aid - criminal (no. 12 of 1962)				
	<i>Original</i>	47,467		
	<i>Supplementary</i>	7,500	54,967	56,517
C.2. Legal Aid Board (grant-in-aid)		24,225	24,225	26,311
C.3. Free legal advice centres		98	98	98

Service		2010 Estimate	2010 Outturn	2009 Outturn
	€000	€000	€000	€000
Immigration and Asylum				
D.1. Irish Naturalisation & Immigration Service (INIS)				
	<i>Original</i>	46,991		
	<i>Supplementary</i>	12,300	59,291	57,233
				64,250
D.2. Asylum seekers task force - legal aid		8,145	7,967	8,330
D.3. European Refugees Fund		135	135	1,338
D.4. Asylum seekers accommodation		77,492	79,074	86,510
Equality				
E.1. Equality Authority (grant-in-aid)		1,193	1,193	3,329
E.2. Equality Tribunal		1,035	1,035	2,717
E.3. Grants to national women's organisations		274	274	558
E.4. Equality proofing		1	1	260
E.5. Cosc - domestic, sexual and gender-based violence				
	<i>Original</i>	2,716		
	<i>Supplementary</i>	(675)	2,041	1,949
				2,085
E.6. Equality Monitoring/Consultative Committees		115	115	763
E.7. Gender mainstreaming and positive action for women		61	61	1,427
E.8. Office of the Minister for Integration		836	836	5,241
Disability				
F.1. Status of people with disabilities		470	470	1,556
F.2. National Disability Authority		1,561	1,561	4,363
F.3. Disability projects		169	169	1,996
Other Services				
G.1. Garda Complaints Board				
	<i>Original</i>	320		
	<i>Supplementary</i>	620	940	975
				664
G.2. Office of the Data Protection Commissioner		1,208	1,376	1,741
G.3. Criminal Assets Bureau				
	<i>Original</i>	8,227		
	<i>Supplementary</i>	(1,000)	7,227	6,531
				6,877

Service		2010 Estimate	2010 Outturn	2009 Outturn
	€000	€000	€000	€000
G.4. Prisons Inspectorate		363	344	339
G.5. Coroners service		355	378	392
G.6. Parole Board		275	392	335
G.7. Forensic Science Laboratory		12,819	8,702	8,062
G.8. State Pathology		5,541	2,459	1,056
G.9. Compensation for personal injuries criminally inflicted		4,437	4,285	4,442
G.10 Funding for services to victims of crime		1,321	1,307	1,289
G.11 Crime prevention measures		217	247	328
G.12 Central Authorities (child abduction, child protection and maintenance debtors)		166	78	106
G.13 Garda Ombudsman Commission				
	<i>Original</i>	10,242		
	<i>Supplementary</i>	<u>(1,200)</u>	9,042	9,235
G.14 Private Security Authority		2,233	2,170	2,399
G.15 Office of the Garda Inspectorate				
	<i>Original</i>	1,901		
	<i>Supplementary</i>	<u>(550)</u>	1,351	1,190
G.16 Irish Film Classification Office				
	<i>Original</i>	1,245		
	<i>Supplementary</i>	<u>(200)</u>	1,045	729
G.17 National Property Services Regulatory Authority (NPSRA)		738	622	657
G.18 Graffiti removal operation (GRO)		—	—	33
G.19 Social disadvantage measures (dormant accounts funded)		297	297	568
G.20 Mental Health (Criminal Law) Review Board		431	586	661
Probation Service				
H.1. Probation service - salaries, wages and allowances		23,394	21,826	24,723
H.2. Probation service - operating expenses		5,814	4,547	5,302
H.3. Probation service - services to offenders				
	<i>Original</i>	14,101		
	<i>Supplementary</i>	<u>(3,342)</u>	10,759	9,520
H.4. Community service order scheme		2,284	2,081	2,590

Service		2010 Estimate	2010 Outturn	2009 Outturn
		€000	€000	€000
Irish Youth Justice Service				
I. Irish Youth Justice Service		51,648	43,894	44,524
		<hr/>		
Gross Expenditure				
	<i>Original</i>	423,879		
	<i>Supplementary</i>	11,753		
		<hr/>		
		435,632	415,831	470,833
Deduct:				
J. Appropriations-in-aid				
	<i>Original</i>	33,634		
	<i>Supplementary</i>	11,752		
		<hr/>		
		45,386	48,068	43,653
Net Expenditure				
	<i>Original</i>	390,245		
	<i>Supplementary</i>	1		
		<hr/>		
		390,246	367,763	427,180
		<hr/>		
Surplus to be surrendered			<u>€2,482,599</u>	<u>€1,707,710</u>

Notes to the Appropriation Account

1 Operating Cost Statement 2010

	Note	2010 €000	2009 €000
Expenditure on administration		47,677	52,586
Expenditure on services and programmes		368,154	418,247
Gross expenditure		415,831	470,833
Deduct			
Appropriations-in-aid		48,068	43,653
Net expenditure		367,763	427,180
Changes in Capital Assets			
Purchase cash		(1,872)	(8,554)
Depreciation		9,341	10,631
Loss on disposals		305	47
Disposals cash		8	—
Changes in assets under development			
Cash payments		(7,538)	(3,495)
Changes in net current assets			
Decrease in closing accruals		(2,088)	1,828
Increase in stock		(17)	128
Direct expenditure		365,902	427,765
Net allied services expenditure	1.1	31,732	40,493
Notional rents		6,560	5,476
Total operating cost		404,194	473,734

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		2010 €000	2009 €000
7	Superannuation and Retired Allowances	21,920	23,306
9	Office of the Revenue Commissioners	2,676	2,909
10	Office of Public Works	15,181	22,270
20	Garda Síochána	216	183
	Central Fund - Ministerial pensions(No. 38 of 1938 etc.)	236	365
		40,229	49,033
19	Allied Services - apportioned cost of Financial Shared Services Centre	(8,497)	(8,540)
		31,732	40,493

2 Statement of Assets and Liabilities as at 31 December 2010

	Note	2010 €000	2009 €000
Capital Assets	2.1	34,549	40,503
Capital Assets under Development	2.2	9,536	3,826
		44,085	44,329
Current Assets			
Bank and cash	2.3	1,938	6,295
Stocks	2.4	538	521
Prepayments		1,841	1,384
Accrued income		1,544	1,057
Other debit balances	2.5	3,408	1,015
Total Current Assets		9,269	10,272
Less Current Liabilities			
Accrued expenses		9,507	10,641
Deferred income		191	201
Other credit balances	2.6	5,088	5,602
Net Liability to the Exchequer	2.7	258	1,708
Total Current Liabilities		15,044	18,152
Net Current Liabilities		(5,775)	(7,880)
Net Assets		38,310	36,449

2.1 Capital Assets	Land and Buildings	Vehicles and Equipment	Office Equipment	Furniture and Fittings	Total
	€000	€000	€000	€000	€000
Gross assets					
Cost or valuation at 1 January 2010	14,856	1,384	85,287	6,189	107,716
Additions	144	159	3,238	159	3,700
Disposals	—	(155)	(2,847)	(1,257)	(4,259)
Cost or valuation at 31 December 2010	15,000	1,388	85,678	5,091	107,157
Accumulated Depreciation					
Opening balance at 1 January 2010	360	797	61,695	4,361	67,213
Depreciation for the year	300	212	8,493	336	9,341
Depreciation on disposals	—	(124)	(2,655)	(1,167)	(3,946)
Cumulative depreciation at 31	660	885	67,533	3,530	72,608
Net Assets at 31 December 2010	14,340	503	18,145	1,561	34,549
Net Assets at 31 December 2009	14,496	587	23,592	1,828	40,503

2.2 Capital Assets under Development

	In-House Computer Applications	Buildings	Totals
	€000	€000	€000
Amounts brought forward at 1 January 2010	3,634	192	3,826
Cash payments for the year	2,106	5,432	7,538
Transferred to asset register	(1,828)	—	(1,828)
Amounts carried forward at 31 December 2010	3,912	5,624	9,536

2.3 Bank and Cash

at 31 December	2010	2009
	€000	€000
PMG balances and cash	7,154	9,769
Orders outstanding	(5,216)	(3,474)
	1,938	6,295

2.4 Stocks

at 31 December	2010	2009
	€000	€000
Stationery	180	175
Forensic consumables	182	154
Office consumables	—	2
IT consumables	124	152
Miscellaneous	30	28
Publications	5	—
Equipment/Clothing	17	10
	538	521

2.5 Other Debit Balances	2010	2009
at 31 December	€000	€000
Advances to OPW	127	55
Imprests	105	106
Recoupable salaries	209	253
Recoupment of travel pass scheme	42	168
CAB Receivership	161	169
Other	2,764	264
	<u>3,408</u>	<u>1,015</u>

2.6 Other Credit Balances	2010	2009
at 31 December	€000	€000
Amounts due to the State		
Income Tax	1,304	1,571
Pay Related Social Insurance	927	1,043
Value Added Tax	164	72
Pension Contributions	—	11
Professional Service Withholding Tax	1,481	1,847
Construction Tax	9	—
	<u>3,885</u>	<u>4,544</u>
Payroll deductions held in suspense	690	763
Other	513	295
	<u>5,088</u>	<u>5,602</u>

2.7 Net Liability to the Exchequer	2010	2009
at 31 December	€000	€000
Surplus to be surrendered	22,483	7,708
Exchequer grant undrawn	(22,225)	(6,000)
Net liability to the Exchequer	<u>258</u>	<u>1,708</u>

Represented by:**Debtors**

Bank and cash	1,938	6,295
Debit balances: suspense	3,408	1,015
	<u>5,346</u>	<u>7,310</u>

Creditors

Due to State	(3,885)	(4,544)
Credit balances: suspense	(1,203)	(1,058)
	<u>(5,088)</u>	<u>(5,602)</u>
	<u>258</u>	<u>1,708</u>

2.8 Commitments

(a) Global Commitments

Contracted commitments at 31 December 2010 amount to €1.5m (2009 - €3.3m)

(b) Multi-Annual Capital Commitments

	Expenditure to 1 January 2010	Expenditure in 2010	Subsequent Years	Total estimated cost
Project	€000	€000	€000	€000
AISIP - Asylum/Immigration Strategic Integration Programme	3,529	1,681	4,390	9,600
AFIS - Automated Fingerprint Identification System ¹	10,645	1,195	—	11,840
GNIB-IS - Upgrade Project	415	1,300	—	1,715

¹The AFIS project was jointly funded from the Justice and Garda Votes as both Immigration and Asylum requirements and Garda operational needs were met from the project. The total cost of the project was €23.125 million.

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.	117	The saving arose due to less travel than anticipated being undertaken in 2010. While the severe weather at the end of year and other restrictions such as the Volcanic Ash Cloud and airline industrial action contributed, the reduction was also due to changes in travel policy leading to only absolutely essential travel due to budgetary constraints.
A.6.	(456)	The excess arose mainly due to additional costs arising from flooding in 94 St Stephens Green and removal and relocation costs in respect of premises which were vacated as leases had expired.
A.8.	381	Due to the economic situation, it was necessary to reduce expenditure to the greatest extent possible and only one new research project was approved for funding.
B.1.	(558)	The excess in this case arises due to third party legal costs associated with the Morris Tribunal.
G.2.	(168)	The excess arose due to the pay costs associated with the running of the Office of the Data Protection Commissioner not being offset in full by savings in the non payroll side.
G.3.	696	The savings arose due to reductions in communications and other administrative costs. In addition anticipated legal costs did not materialise.
G.6.	(117)	The excess arose due to the ongoing costs, associated with the work of the Parole Board, being greater than the budget allocated.
G.7.	4,117	This saving arose as a result of the deferment of the implementation of a DNA database project in 2010
G.8.	3,082	The saving is primarily in relation to construction costs on the new Medico Legal Centre in Marino, which did not progress to the extent envisaged in 2010, due to the main contractor going into receivership.
G.15.	161	The saving is primarily due to staffing vacancies during part of 2010 and in addition the Inspectorate did not proceed with the replacements of two official vehicles in view of the difficult financial situation facing the Vote as a whole.
G.16.	316	The saving arose due to reductions in administration and other office costs including the fit-out of a new premises.
G.17.	116	The saving arose because certain statutory functions to be carried out by the NPRSA have not yet been provided for in legislation.
G.20.	(155)	The excess arose mainly due to the fees incurred in respect of the increased number of statutorily-required review hearings of the detention of patients at the Central Mental Hospital.
H.1.	1,568	The savings arose due to a number of staff vacancies which exist within the Probation Service.
H.2.	1,267	The savings arose primarily due to measures taken to reduce administrative costs such as more competitive prices negotiated with suppliers.
H.3.	1,239	The savings arose due to reductions in the 2010 grant allocations to Community Based Organisations (CBO's), the transfer of two CBO's to other bodies within the Justice Group and cessation of funding to one CBO in 2010.
H.4.	203	The saving arose due to a number of Community Service supervisor vacancies which exist within the Probation Service.
I.	7,754	The saving mainly arose from an underspend on the capital budget due to a delay in the tender process for the proposed new Children's Detention School in Oberstown, Co. Dublin. Additional savings also arose in relation to reductions in payroll costs in 2010.

4 Receipts

4.1 Appropriations-in-aid

		2010 Estimated €000	2010 Realised €000	2009 Realised €000
1. Film censorship fees				
	<i>Original</i>	3,003		
	<i>Supplementary</i>	(500)	2,503	2,398
2. Recoupment of salaries				
	<i>Original</i>	75		
	<i>Supplementary</i>	(75)	—	317
3. Data Protection fees				
	<i>Original</i>	450		
	<i>Supplementary</i>	125	575	575
4. EU Receipts				
	<i>Original</i>	996		
	<i>Supplementary</i>	314	1,310	4,192
5. Miscellaneous receipts				
	<i>Original</i>	1,082		
	<i>Supplementary</i>	561	1,643	1,304
6. Immigration Registration fees				
	<i>Original</i>	10,908		
	<i>Supplementary</i>	4,500	15,408	14,600
7. Visa fees				
	<i>Original</i>	4,800		
	<i>Supplementary</i>	1,600	6,400	6,375
8. Dormant Accounts receipts			672	193
9. Private Security Authority fees				
	<i>Original</i>	2,364		
	<i>Supplementary</i>	100	2,464	2,082
10. Contributions to pension scheme for non-teaching staff of centres for young offenders			585	780
11. Nationality and Citizenship Certificates fees				
	<i>Original</i>	3,650		
	<i>Supplementary</i>	2,327	5,977	3,744
12. Receipts from pension-related deductions on public service remuneration				
	<i>Original</i>	5,049		
	<i>Supplementary</i>	2,800	7,849	7,093
Total			45,386	48,068
				43,653

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 €000	Explanation
4	(2,009)	An amount of €2.009m was received by the Irish Youth Justice Service in late 2010 from the EU in relation to Community Programmes. This was not expected until January 2011.
6	508	While the fee intake in 2010 is slightly greater than the previous years figure, it did not reach the revised target of €15.408m, before the end of the financial year. This is due to a lesser number of registrations during the year than had been expected.
7	(625)	Receipts of visa fees were higher than anticipated. It is difficult to predict the level of demand for visas, including re-entry visas, as demand fluctuates due to a number of factors, including the world-wide economic situation.
9	(204)	The excess in the outturn for 2010 is due to the number of first time applications received for individual licences which exceeded the anticipated income from this category.
11	(243)	The volume of naturalisation certificates issued exceeded projections. This is due to the increased volume of qualified applicants remitting fees/documentation. The provision also includes long term residency certificate fees which were higher than estimated

5 Employee Numbers and Pay

	2010	2009
Number of staff at year end (full time equivalents)	2,476	2,854
	€000	€000
Pay	136,566	157,593
Higher, special or additional duties allowances	184	251
Other allowances	3,318	3,613
Overtime and extra attendance	1,663	1,878
Employer's PRSI	6,143	7,298
Total pay	147,874	170,633

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 2010 €	Maximum individual payment 2009 €
Higher, special or additional duties	38	6	26,535	44,918
Overtime and extra attendance	272	26	27,886	37,984
Shift and roster allowances	—	—	—	7,951
Miscellaneous	478	37	27,429	21,700

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

5.2 Other Remuneration Arrangements

A total amount of €159,960 was paid to 12 retired civil servants in receipt of civil service pensions, who were re-employed in various duties during 2010. In addition, an amount of €162,648 was paid to a former judiciary member, which was met directly out of Subhead G.20 Mental Health (Criminal Law) Review Board.

6 Miscellaneous Items

6.1 Ex-gratia payments

Ex-gratia payments amounting to €257,023 were made in respect of the non-statutory Legal Aid Scheme for CAB-type actions.

Ex-gratia payments amounting to €1,279,555 were made in respect of the non-statutory Garda Station Legal Aid Advice Scheme.

A payment amounting to €42,640 was made on an ex-gratia basis to a barrister to discharge the fees of a second junior counsel, in the exceptional circumstances of a particular case.

Ex-gratia payments amounting to €10,000 were made to the Association for Criminal Justice Research and Development.

Ex-gratia payments totalling €63,067 were made in a number of cases in relation to the Coroners service.

A payment of €20,000 was made by the Department to an employee in settlement of a personal injuries claim. An additional €17,627 was paid in respect of legal, medical and engineering fees regarding this claim.

6.2 Other

An amount of €40,897 was received from the Drugs Initiative Fund and is accounted for through a suspense account.

6.3 EU Funding

The outturn in Subheads D.1. 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	2010 Estimate €000	2010 Outturn €000	2009 Outturn €000
D.1. European Return Fund	1,083	1,083	620
I. ESF- Garda Youth Diversion additional skills and employees	3,850	3,500	3,173
	4,933	4,583	3,793

6.4 Commissions and Inquiries

	Year of appointment	Expenditure in 2009 €000	Expenditure in 2010 €000	Cumulative expenditure to 31 December 2010 €000
Morris Tribunal	2002	3,310	5,079	57,675
Barr Tribunal	2002	5	152	20,700
Criminal Injuries Compensation Tribunal	1974	154	74	1,405
Smithwick Tribunal	2005	1,372	1,518	7,827
Rossiter Inquiry	2005	663	14	2,729
Dublin Archdiocese Commission	2006	1,366	1,249	6,141
Casino Commission	2006	67	—	542
Location of Victims Remains Commission	2006	814	1,353	2,970
Restorative Justice Commission	2007	266	5	735
Gary Douch Commission of Investigation	2007	488	323	1,347
Independent Examination of the Stardust Victims Committee's case for a reopened Inquiry	2007	26	—	1,368
		8,531	9,767	103,439

