

OFFICE OF THE MINISTER FOR JUSTICE, EQUALITY AND LAW REFORM

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Justice, Equality and Law Reform and of certain other services, including payments under cash-limited schemes administered by that Office, and payment of certain grants and grants-in-aid.

Service		Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES		23,479	23,897	
A.2. TRAVEL AND SUBSISTENCE		1,114	603	51
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	2,174			
<i>Supplementary</i>	5,400	7,574	7,961	112
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		1,150	2,334	45
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES				
<i>Original</i>	6,915			
<i>Supplementary</i>	4,000	10,915	12,336	(699)
A.6. OFFICE PREMISES EXPENSES		986	2,076	209
A.7. CONSULTANCY SERVICES		409	222	—
A.8. RESEARCH		783	551	—
A.9. FINANCIAL SHARED SERVICES		11,678	11,800	(820)
A.10. VALUE FOR MONEY AND POLICY REVIEWS		67	78	—
 COMMISSIONS				
B.1. COMMISSIONS AND SPECIAL INQUIRIES		17,985	17,110	437
B.2. HUMAN RIGHTS COMMISSION (GRANT-IN-AID)				
<i>Original</i>	2,092			
<i>Supplementary</i>	250	2,342	2,342	—
B.3. COMMISSION FOR THE VICTIMS OF THE NORTHERN IRELAND CONFLICT				
<i>Original</i>	1,760			
<i>Supplementary</i>	(1,000)	760	607	3
B.4. INDEPENDENT INTERNATIONAL COMMISSION (GRANT-IN-AID)		1,346	470	—
B.5. INDEPENDENT MONITORING COMMISSION (GRANT-IN-AID)		1,318	483	—
 LEGAL AID				
C.1. LEGAL AID - CRIMINAL (No. 12 OF 1962)				
<i>Original</i>	45,600			
<i>Supplementary</i>	9,000	54,600	55,276	4,312
C.2. LEGAL AID BOARD (GRANT-IN-AID)		26,988	26,988	—
C.3. FREE LEGAL ADVICE CENTRES		103	103	—

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Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
IMMIGRATION AND ASYLUM				
D.1. IRISH NATURALISATION & IMMIGRATION SERVICE (INIS)				
	<i>Original</i>	51,413		
	<i>Supplementary</i>	10,087	61,500	65,912
D.2. ASYLUM SEEKERS TASK FORCE - LEGAL AID			9,897	8,897
D.3. EUROPEAN REFUGEES FUND				
	<i>Original</i>	2,461		
	<i>Supplementary</i>	(1,000)	1,461	849
D.4. ASYLUM SEEKERS ACCOMMODATION				
	<i>Original</i>	74,310		
	<i>Supplementary</i>	15,500	89,810	91,472
EQUALITY				
E.1. EQUALITY AUTHORITY (GRANT-IN-AID)			5,897	5,455
E.2. EQUALITY TRIBUNAL			2,213	2,949
E.3. GRANTS TO NATIONAL WOMEN'S ORGANISATIONS			585	585
E.4. EQUALITY PROOFING			1,010	281
E.5. Cosc - DOMESTIC, SEXUAL AND GENDER-BASED VIOLENCE			3,450	3,162
E.6. EQUALITY MONITORING/CONSULTATIVE COMMITTEES			1,710	1,310
E.7. GENDER MAINSTREAMING AND POSITIVE ACTION FOR WOMEN				
	<i>Original</i>	10,035		
	<i>Supplementary</i>	(7,500)	2,535	1,319
E.8. OFFICE OF THE MINISTER FOR INTEGRATION				
	<i>Original</i>	9,293		
	<i>Supplementary</i>	(3,000)	6,293	6,546
DISABILITY				
F.1. STATUS OF PEOPLE WITH DISABILITIES			3,580	2,523
F.2. NATIONAL DISABILITY AUTHORITY			6,479	4,791
F.3. DISABILITY PROJECTS			3,510	2,662
OTHER SERVICES				
G.1. GARDA COMPLAINTS BOARD			1,728	1,115
G.2. OFFICE OF THE DATA PROTECTION COMMISSIONER			1,414	1,968
G.3. CRIMINAL ASSETS BUREAU			7,262	7,508
G.4. PRISONS INSPECTORATE			387	387
G.5. CORONERS SERVICE			163	122
G.6. PAROLE BOARD			292	382
G.7. FORENSIC SCIENCE LABORATORY			7,013	7,598
G.8. STATE PATHOLOGY				
	<i>Original</i>	9,071		
	<i>Supplementary</i>	(6,000)	3,071	2,607
G.9. COMPENSATION FOR PERSONAL INJURIES CRIMINALLY INFLICTED			4,604	4,596
G.10. FUNDING FOR SERVICES TO VICTIMS OF CRIME			1,133	1,135
G.11. CRIME PREVENTION MEASURES			1,488	701
G.12. CENTRAL AUTHORITIES (CHILD ABDUCTION, CHILD PROTECTION AND MAINTENANCE DEBTORS)			17	209

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Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
G.13. GARDA OMBUDSMAN COMMISSION			
<i>Original</i>	11,645		
<i>Supplementary</i>	<u>(1,800)</u>	9,845	9,949
G.14. PRIVATE SECURITY AUTHORITY		2,364	2,344
G.15. OFFICE OF THE GARDA INSPECTORATE		2,087	1,577
G.16. IRISH FILM CENSOR'S OFFICE		1,322	1,404
G.17. NATIONAL PROPERTY SERVICES REGULATORY AUTHORITY		1,004	600
G.18. GRAFFITI REMOVAL OPERATION (GRO)		2,750	1,129
G.19. SOCIAL DISADVANTAGE MEASURES (DORMANT ACCOUNTS FUNDED)		500	130
G.20. MENTAL HEALTH (CRIMINAL LAW) REVIEW BOARD		404	701
PROBATION SERVICE			
H.1. PROBATION SERVICE - SALARIES, WAGES AND ALLOWANCES		25,635	24,877
H.2. PROBATION SERVICE - OPERATING EXPENSES		6,566	7,869
H.3. PROBATION SERVICE - SERVICES TO OFFENDERS			
<i>Original</i>	19,393		
<i>Supplementary</i>	<u>(2,200)</u>	17,193	16,650
H.4. COMMUNITY SERVICE ORDER SCHEME		2,425	2,587
IRISH YOUTH JUSTICE SERVICE			
I. IRISH YOUTH JUSTICE SERVICE			
<i>Original</i>	59,869		
<i>Supplementary</i>	<u>(15,736)</u>	44,133	43,798
Gross Total			
<i>Original</i>	502,326		
<i>Supplementary</i>	<u>6,001</u>	508,327	505,893
Deduct:			
J. APPROPRIATIONS-IN-AID			
<i>Original</i>	21,917		
<i>Supplementary</i>	<u>6,000</u>	27,917	29,174
Net Total			
<i>Original</i>	480,409		
<i>Supplementary</i>	<u>1</u>	480,410	476,719
		476,719	6,792

Surplus to be surrendered

€3,691,188

The Statement of Accounting Policies and Principles and Notes 1 to 17 form part of this Account.

NOTES**1 EXCEPTION TO GENERAL ACCOUNTING POLICIES****Statement of Capital Assets - Depreciation**

Capital assets are depreciated on a straight line basis over their estimated useful life starting in the month placed in service.

2 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			476,719
Changes in Capital Assets			
Purchases Cash	(5,858)		
Depreciation	11,239		
Loss on Disposals	<u>7</u>	5,388	
Assets under Development			
Cash Payments		(8,415)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(5,158)		
Increase in Stock	<u>(126)</u>	<u>(5,284)</u>	(8,311)
Direct Expenditure			<u>468,408</u>
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	30,643		
Notional Rents	<u>5,873</u>		36,516
Operating Cost			<u><u>504,924</u></u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 4)			38,068
Assets under Development (Note 5)			5,079
			<u>43,147</u>
Current Assets			
Stocks (Note 16)		649	
Prepayments		2,399	
Accrued Income		3,367	
Other Debit Balances:			
Suspense	3,689		
Advances to OPW	684		
Imprests	210	4,583	
PMG Balance and Cash	12,364		
Orders Outstanding	(10,769)	1,595	
Total Current Assets		<u>12,593</u>	
Less Current Liabilities			
Accrued Expenses		12,362	
Deferred Income		196	
Other Credit Balances:			
Due to the State (Note 17)	4,977		
Payroll Deductions	759		
Suspense	349	6,085	
Net Liability to the Exchequer (Note 6)		<u>93</u>	
Total Current Liabilities		<u>18,736</u>	
Net Current Liabilities			<u>(6,143)</u>
Net Assets			<u><u>37,004</u></u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Land and Buildings	Vehicles and Equipment	Office Equipment	Furniture and Fittings	Totals
	€000	€000	€000	€000	€000
Cost or Valuation at 1 January 2008	5,536	1,083	66,637	5,631	78,887
Additions	1,450	141	14,023	467	16,081
Disposals	—	—	(201)	—	(201)
Gross Assets at 31 December 2008	<u>6,986</u>	<u>1,224</u>	<u>80,459</u>	<u>6,098</u>	<u>94,767</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2008	60	387	41,548	3,659	45,654
Depreciation for the year	142	208	10,513	376	11,239
Depreciation on Disposals	—	—	(194)	—	(194)
Cumulative Depreciation at 31 December 2008	<u>202</u>	<u>595</u>	<u>51,867</u>	<u>4,035</u>	<u>56,699</u>
Net Assets at 31 December 2008	<u><u>6,784</u></u>	<u><u>629</u></u>	<u><u>28,592</u></u>	<u><u>2,063</u></u>	<u><u>38,068</u></u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	In-House Computer Applications €000	Buildings €000	Totals €000
Amounts brought forward at 1 January 2008	6,887	—	6,887
Cash Payments for the Year	5,566	2,849	8,415
Transferred to Asset Register	(10,223)	—	(10,223)
Amounts carried forward at 31 December 2008	<u>2,230</u>	<u>2,849</u>	<u>5,079</u>

6 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus for the year		
Surplus to be Surrendered		3,691
Exchequer Grant Undrawn		<u>(3,598)</u>
Net Liability to the Exchequer		<u>93</u>
Represented by:		
Debtors		
Net PMG Position and Cash	1,595	
Debit Balances: Suspense	<u>4,583</u>	6,178
Creditors		
Due to the State (Note 17)	(4,977)	
Credit Balances: Suspense	<u>(1,108)</u>	(6,085)
		<u>93</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Fees (Cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	—	1,974
Total	<u>—</u>	<u>1,974</u>

With effect from January 2008 these receipts form part of Appropriations-in-Aid

8 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) than provided €000	Explanation
A.2	511	The saving arose due to the requirement for official travel during 2008 being less than anticipated.
A.4	(1,184)	The excess arose as a result of greater than anticipated expenditure on telecommunications services, reflecting underlying operational demands and Departmental activity including the setting up of new offices.
A.6	(1,090)	The excess arose due to greater than anticipated costs incurred in providing and maintaining office accommodation for the Department's Head Office including a number of associated bodies and executive agencies.
A.7	187	The saving arose due to lower than expected take up of consultancies in 2008.
A.8	232	The saving arose due to a number of research projects scheduled for 2008 being deferred to 2009.
B.3	153	Expenditure on this subhead is dependant on the number of applications received. It is not possible to assess the level of applications in advance. The Commission ceased operation in October 2008.
B.4	876	Savings arose as expenditure on this subhead is difficult to estimate accurately. The nature of the work of the Independent International Commission, which is independent of the Department, limits the degree to which expenditure can be predicted.
B.5	835	The Commission is jointly funded by the Irish and British Governments. It is difficult to accurately estimate the amount of co-funding that will be requested.
D.1	(4,412)	The excess arose due to increased expenditure associated with court/legal costs and once-off costs related to the decentralisation of the Citizenship division to Tipperary Town.
D.2	1,000	The saving arose due to a reduction in the grant available to the Refugee Legal Service following a realignment of budgets due to the current difficult economic circumstances.
D.3	612	The saving arose as a sufficient number of projects did not meet the criteria required for funding under the European Refugee and European Integration Funds.
E.1	442	The saving arose from a reduction in the allocation available, due to budgetary adjustments in 2008 as a result of the difficult economic climate. The saving relates to non-pay expenditure after meeting additional pay costs due to a temporary increase in numbers from overlapping staff in place due to the decentralisation of the Equality Tribunal.
E.2	(736)	The excess arose due to the assignment of additional staff to the Equality Tribunal to address the backlog in its caseload and to provide for training of specialised staff under the Tribunal's decentralisation action plan.
E.4	729	The saving arose due to lower than anticipated expenditure on the Equality Mainstreaming Unit and delays in staff recruitment.
E.5	288	The saving arose due to a reduction in the funding available following a realignment of budgets in line with Government budgetary decisions during the 2008 financial year.
E.6	400	The saving arose due to lower than anticipated expenditure under the Traveller Interagency Fund and awareness training initiatives under the National Women's Strategy.
E.7	1,216	The saving arose from the deferral of funding to projects under the new Equality for Women Measures 2007 – 2013 due to the current economic situation.
F.1	1,057	The saving arose mainly due to the delay in commencement of an Accessible Transport Project Funding (ATPF) programme.
F.2	1,688	The saving arose due to the non-filling of vacancies, the lower than anticipated cost of an IT project and reduction in consultancy/professional fees.

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Sub-head	Less/(More) than provided €000	Explanation
F.3	848	The saving arose due to delays in the implementation of the final rounds of the Enhancing Disability Services Programme and non-commencement of collaborative projects under the National Development Programme in the current economic climate.
G.1	613	The saving arose due to a reduction in staff numbers in line with the Board's closure plan.
G.2	(554)	The excess arose due to larger than expected legal costs relating to an increased number of prosecutions, as well as pay costs being greater than provided for.
G.7	(585)	The excess arose due to the costs associated with the increased workload in the Forensic Science
G.8	464	The saving arose due to less costs than anticipated arising on a capital building project in 2008 which relates to the development of a new joint Dublin City morgue/State Pathologist's office
G.11	787	The saving arose as the National Crime Council, which is funded from this subhead, ceased to exist during 2008 and expenditure in respect of certain projects provided for under this subhead was less than anticipated.
G.12	(192)	Expenditure under this subhead covers the cost of translating documentation relating to applications under the Maintenance Act, 1994 (international maintenance recovery) and Child Abduction and Enforcement of Custody Orders Act, 1991 (international child abduction). It is not possible to predict accurately the number of applications or the volume that will require translation.
G.15	510	The saving arose due to tight fiscal management and the deferment of expenditure in some areas to realise savings required due to a realignment of budgets arising from the difficult economic circumstances which emerged during 2008.
G.17	404	The saving arose because certain statutory functions to be carried out by the NPRA have not yet been provided for in legislation.
G.18	1,621	The saving arose due to the curtailment of the second phase of the Graffiti Removal Programme which is now under review in the light of current financial difficulties.
G.19	370	The saving arose due to less funding than anticipated being required for the Vulnerable Immigrants Fund and delay in approval for expenditure in relation to Traveller Initiatives.
G.20	(297)	The excess arises as a result of legal costs incurred because of the high number of hearings held by the Mental Health (Criminal Law) Review Board during 2008.
H.2	(1,303)	The excess arose as a result of higher than anticipated refurbishment costs of Probation Service offices nationally and once-off costs involved in the move of the Probation Service Regional Head Office to new premises.
H.4	(162)	The excess arose due to the need to engage additional resources for Community Service Schemes.

9 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1. Film Censorship Fees		2,703,000	3,150,103
2. Recoupment of Salaries		75,000	—
3. Data Protection Fees		450,000	673,711
4. EU Receipts			
<i>Original</i>	1,000,000		
<i>Supplementary</i>	1,000,000	2,000,000	1,859,049
5. Miscellaneous Receipts			
<i>Original</i>	582,000		
<i>Supplementary</i>	1,000,000	1,582,000	1,352,625
6. Immigration Registration Fees			
<i>Original</i>	7,708,000		
<i>Supplementary</i>	4,000,000	11,708,000	12,300,000
7. Visa Fees		4,800,000	5,391,148
8. Dormant Accounts Receipts		500,000	129,960
9. Private Security Authority Fees		2,364,000	2,386,100
10. Contributions to Pension Scheme for Non-Teaching Staff of Centres for Young Offenders		585,000	651,552
11. Nationality and Citizenship Certificate Fees		1,150,000	1,280,369
Total			
<i>Original</i>	21,917,000		
<i>Supplementary</i>	6,000,000	27,917,000	29,174,617

Explanation of Variations

1. The surplus was due to an increase in the number of video/DVD items certified by the Film Censor's Office.
2. Receipts under this heading fluctuate and are difficult to estimate accurately.
3. The surplus arose due to introduction of new Registration Regulations and increased rates of fees.
4. The timing of receipts under this heading fluctuate and are difficult to estimate accurately.
5. Receipts under this heading fluctuate and are difficult to estimate accurately.
6. The surplus arose due to greater than anticipated numbers of persons seeking registration.
7. The surplus arose as the demand for re-entry visas to the State was greater than anticipated.
8. The shortfall in receipts reflects the lower than anticipated expenditure on initiatives funded under this scheme
9. The surplus in fees is due to the number of new contractors who applied for licences during the year being greater than anticipated.
10. The surplus arose due to increment increases and the application of T2016 agreement in the children detention schools.
11. The surplus arose as a result of an increase in citizenship fees which came into effect from 1st August 2008.

10 COMMITMENTS**(A) Global Commitments**

Contracted Commitments at 31 December 2008 amount to €1,816,941.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 January 2008	Expenditure in 2008	Subsequent Years
	€000	€000	€000
Case Management System in Garda Ombudsman Commission	387	803	—
AISIP - Asylum/Immigration Strategic Integration Programme ¹	2,769	760	5,456
AFIS - Automated Fingerprint Identification System ²	4,861	4,000	1,620
Demolition/rebuild of Probation Service Tivoli Training Centre	169	531	2,433
Sanitation project in Trinity House School for Young Offenders	—	1,000	2,000
Primary Data Centre	—	1,298	1,515

¹The recorded expenditure for this project to 1 January 2008 has been revised upwards by €15,627 from the corresponding note in the 2007 accounts. This reflects a payment to a contractor for software development, which is an intrinsic part of the overall system cost: and therefore should be correctly classified as part of the multi-annual capital commitment

²The 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 a single project. The level of funding provided by the Justice, Equality & Law Reform Vote is equal to 50% of the total cost and the balance is funded from the Garda Vote. The total projected cost of the project is €20.9m.

11 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €25,696.

12 DETAILS OF EXTRA REMUNERATION

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	692,589	257	10	17,214
Overtime and extra attendance	2,761,966	602	51	34,871
Shift and roster allowances	7,360	1	—	—
Miscellaneous	3,924,416	538	53	24,243
Total extra remuneration	<u>7,386,331</u>			

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

13 MISCELLANEOUS ITEMS

A total of €873,417 was paid to 28 retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2008.

Ex-gratia payments amounting to €283,226 were made in respect of the non-statutory Legal Aid Scheme for CAB-type actions.

Ex-gratia payments amounting to €707,967 were made in respect of the non-statutory Garda Station Legal Aid Advice Scheme.

An amount of €189,419 was received from the Drugs Initiative Fund and is accounted for through a suspense account.

Penalty interest payments amounting to €41,572 were made from the Justice Vote in 2008 under the Prompt Payment of Accounts Act, 1997, in respect of late payments.

14 EU FUNDING

The outturn shown in Subheads E.1, E.7, E.8, 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 Office for Internet Safety.

15 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2008 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of appointment	Expenditure in 2008	Cumulative expenditure to 31 December 2008
		€	€
Morris Tribunal	2002	9,646,633	49,290,348
Barr Tribunal	2002	713,267	20,542,893
Criminal Injuries Compensation Tribunal	1974	177,679	1,177,013
Smithwick Tribunal	2005	1,520,416	4,937,074
Rossiter Inquiry	2005	1,313,713	2,051,847
Lyons Inquiry	2006	2,232	1,000,916
Dublin Archdiocese Commission	2006	1,516,295	3,526,007
Casino Commission	2006	196,402	475,813
Location of Victims Remains Commission	2006	555,006	803,071
Restorative Justice Commission	2007	393,354	464,820
Gary Douch Commission of Investigation	2007	249,678	536,379
Independent Examination of the Stardust Victims Committee's case for a reopened Inquiry	2007	825,550	1,342,153

16 STOCKS

Stocks at 31 December 2008 comprised:

	€000
Stationery	273
Forensic Consumables	159
Office Consumables	2
IT Consumables	160
Publications	—
Miscellaneous	39
Equipment/Clothing	16
	<u>649</u>

17 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	1,652
Value Added Tax	195
Civil Service Pension Scheme	8
Retention Tax	2,202
Pay Related Social Insurance	874
Firearm Certificates	46
	<u>4,977</u>

S. AYLWARD
Accounting Officer
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM
31 March 2009

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 2008 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, Equality 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 2008.



JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009