

Appropriation Account 2024

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 2024 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 payments of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Eireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €21.569 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 20 of 2024 have been applied in the preparation of the account and this includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024, except for the following.

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Department has received derogations in respect of the following standards.

CGAS 17 Property, Plant, and Equipment

Property has been revalued but the revalued amount is not yet recorded in the account.

One building which has come into use is not being depreciated in accordance with CGAS 17. This building is a construction in progress asset (CIP) that has not been capitalised.

Following a review on valuations in 2024, it had been identified that five buildings in use were not recorded on the asset register in line with CGAS 17 Property, Plant, and Equipment. When the ownership of the five buildings is confirmed, they will be added to the register in 2025.

With the planned migration to the NSSO's financial management system in 2026, the Department will benefit from a more sophisticated accounting system to record fixed assets accurately.

CGAS 19 Provisions, Contingent Liabilities and Contingent Assets

The Department requested this derogation on the basis that significant further deliberation and collaboration from stakeholders across the Department will be required to determine if there is a requirement to recognise provisions. The Department will focus on identifying any circumstances in which provisions should be recognised, how they should be measured, and the disclosures that should be made about them.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Property	50 years	2%
Equipment	5 years	20%
Furniture and fittings	10 years	10%
Software licences	5 years	20%
Developed software	10 years	10%

Statement on internal financial control***Responsibility for system of internal financial control***

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

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

Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

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

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

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

- 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 the Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable time period.

The internal audit function is reviewed periodically by the Audit Committee. I am satisfied that these procedures are in place to ensure that the reports of the internal audit function are followed up.

Procurement

I confirm that the Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods, professional and other contracted services, amounted to a total of €413.089 million in 2024.

The Department has provided details of 49 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of 21 contracts in excess of €25,000 (exclusive of VAT) totalling €5,113,387 (exclusive of VAT) as set out below.

- Ten contracts with a combined value of €1,089,076 for the provision of services that had previously been awarded under competitive processes but were extended while revised arrangements were being put in place. Compliant contracts are now in place for these services.
- Ten contracts with a value of €3,936,707 for the provision of services were extended pending the completion of current tender processes or necessary preparations being made to draw down from arrangements that are already in place, or to go to market as soon as possible.
- One contract with a value of €87,604 for the provision of services was a direct award to meet increased demand for essential translation services arising from a significant increase in international protection applications.

The above contracts have been included in the 40/2002 annual return referenced above. The Department has strengthened its procurement structures and resources to provide procurement support and guidance across the organisation. This is aimed at improving compliance and supporting business units deliver on their business objectives.

The Department has continued to work towards resolving instances of non-compliance throughout 2024.

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.

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 risk register is reviewed quarterly by both the Risk Committee and the Management Board. 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 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

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.

Internal financial control issues

Cyber security

The Department established a Cyber Resilience Programme in 2022 to address information security requirements of confidentiality, integrity and availability and to continue business as usual activities. The Department operates a comprehensive set of perimeter and internal defensive measures to protect its systems under this programme which to date has delivered strategic and operational security works alongside a programme to raise user awareness in this space.

ICT strategy

The Chief Information Officer oversees the implementation of the Information Management and Technology (IMT) Strategy 2021- 2024, which supports and facilitates the Department in achieving the goals and objectives set out in the Statement of Strategy and accompanying Justice Plan.

The key focus of the IMT strategy is to enhance the delivery of modern, secure digital services to the Department and the Agencies on the shared service through digitalisation.

This is achieved through

- working with our colleagues in the Department and across the Justice sector to understand business processes and design systems with our users and customers at the core
- managing the implementation of change through our change management framework, DRIVE
- selecting and procuring platforms and tools to best support digital delivery of services
- working closely with our colleagues in the Office of the Government Chief Information Officer, Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, and the Office of Government Procurement to ensure alignment with centrally published guidance and strategies.

Key projects and programmes have been established to implement the objectives of the strategy including

- Cyber Resilience Programme
- Lotus Notes Migration Programme
- Microsoft Power Apps Programme
- Internal Protection Office (IPO) Modernisation Programme
- Immigration Service Delivery (ISD) Modernisation Programme.

The following internal financial control issues were noted in 2024

Supplier payment issue

In 2024, the Department overpaid suppliers to the value of €264,324. The money was subsequently reimbursed to the Department in all instances.

- There were five instances to the value of €134,969 relating to payment made to the incorrect supplier.
- There were four instances to the value of €116,646 where duplicate payments were made in error to suppliers.
- There was one instance where an invoice was overpaid to the value of €12,708.

Grant funding

There were overpayments to three funded Department of Justice, Home Affairs and Migration organisations to the value of €147,086 in 2024. The money was subsequently reimbursed to the Department in all instances.

The procedures around these payments have been reviewed and relevant controls have been revised to minimise the risk of reoccurrence

No other weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Oonagh McPhillips

Accounting Officer

Justice

10 September 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 24 Justice

Opinion on the appropriation account

I have audited the appropriation account for Vote 24 Justice for the year ended 31 December 2024 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 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Justice, Home Affairs and Migration and have fulfilled my other ethical responsibilities in accordance with the standards.

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

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

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

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that a material level of non-compliance with procurement rules occurred in respect of contracts that operated in 2024.

The Criminal Justice Operational Hub

Chapter 9 of my *Report on the Accounts of the Public Services for 2024* examines the progress achieved in the development of the Criminal Justice Operational Hub and the related individual projects.

Seamus McCarthy

Comptroller and Auditor General

19 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 24 Justice

Appropriation Account 2024

	Estimate provision		2024	2023
	€000	€000	Outturn €000	Outturn €000
Programme expenditure				
A Criminal justice pillar				
<i>Original</i>	390,381			
<i>Deferred surrender</i>	1,400			
<i>Supplementary</i>	17,520			
		409,301	404,013	337,470
B Civil justice pillar				
<i>Original</i>	226,476			
<i>Supplementary</i>	29,480			
		255,956	256,905	213,691
Gross expenditure				
<i>Original</i>	616,857			
<i>Deferred surrender</i>	1,400			
<i>Supplementary</i>	47,000			
		665,257	660,918	551,161
<i>Deduct</i>				
C Appropriations-in-aid				
<i>Original</i>	93,796			
<i>Supplementary</i>	44,000			
		137,796	155,026	129,913
Net expenditure				
<i>Original</i>	523,061			
<i>Deferred surrender</i>	1,400			
<i>Supplementary</i>	3,000			
		527,461	505,892	421,248

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year.

	2024	2023
	€	€
Surplus	21,569,324	31,475,594
Deferred surrender	—	(1,400,000)
Surplus to be surrendered	<u>21,569,324</u>	<u>30,075,594</u>

Oonagh McPhillips

Accounting Officer
Justice

10 September 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	453,505	372,734
Pay	121,516	102,702
Non pay	85,897	75,725
Gross expenditure	660,918	551,161
<i>Deduct</i>		
Appropriations-in-aid	155,026	129,913
Net expenditure	505,892	421,248
Changes in capital assets		
<i>Property, plant and equipment</i>		
<i>(note 2.1)</i>		
Purchases	(2,562)	
Depreciation	3,747	
Disposals cash	15	
Loss on disposals	17	
<i>Intangible assets (note 2.2)</i>		
Purchases	(208)	
Amortisation	3,478	
	4,487	(5,810)
Changes in net current assets		
Decrease in inventories	355	
Decrease in prepayments	4,980	
Increase in accrued income	(1,056)	
Increase in accrued expenses	32,253	
Increase in deferred income	5,692	
	42,224	16,395
Direct expenditure	552,603	431,833
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	70,195	61,966
Notional rents	5,122	5,122
Net programme cost	627,920	498,921

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.

	2024	2023
	€000	€000
Vote 9 Office of the Revenue Commissioners	335	400
Vote 12 Superannuation and Retired Allowances	61,355	54,894
Vote 13 Office of Public Works	12,636	10,997
Vote 18 National Shared Services Office	321	292
Vote 20 Garda Síochána	265	236
Vote 43 Office of the Government Chief Information Officer	349	409
Central Fund – Ministerial pensions	167	167
Cost of shared services provided to other Votes	(5,233)	(5,429)
	70,195	61,966

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024	2023
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	118,727	121,564
Intangible assets	2.2	6,416	8,066
		125,143	129,630
Current assets			
Bank and cash	2.3	11,663	23,996
Inventories	2.4	1,755	2,110
Prepayments	2.5	9,021	14,001
Accrued income	2.6	1,643	587
Other debit balances	2.7	5,917	1,004
		29,999	41,698
<i>Less</i>			
Current liabilities			
Accrued expenses	2.8	45,434	13,181
Deferred income	2.9	17,572	11,880
Other credit balances	2.10	13,510	12,297
Net Exchequer funding	2.11	4,070	12,703
		80,586	50,061
Net current liabilities		(50,587)	(8,363)
Net assets		74,556	121,267
Represented by:			
State funding account	2.12	74,556	121,267

2.1 Property, plant and equipment ^a

	Buildings	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation ^b						
At 1 January 2024	7,019	2,657	35,252	2,221	103,249	150,398
Adjustments ^c	—	—	(1,160)	—	(459)	(1,619)
Additions	—	105	2,442	15	—	2,562
Disposals	—	(270)	(527)	(686)	—	(1,483)
At 31 December 2024	7,019	2,492	36,007	1,550	102,790	149,858
Accumulated depreciation						
At 1 January 2024	2,138	1,947	22,686	2,064	—	28,835
Depreciation for the year	140	245	3,330	32	—	3,747
Depreciation on disposals	—	(270)	(525)	(656)	—	(1,451)
At 31 December 2024	2,278	1,922	25,491	1,440	—	31,131
Net assets						
At 31 December 2024	4,741	570	10,516	110	102,790	118,727
At 31 December 2023	4,881	710	12,567	157	103,249	121,564

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 Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

^c Acquired and developed software assets reclassified as intangible assets with effect from 1 January 2024 (note 2.2)

2.2 Intangible assets

	Acquired and developed software €000	Assets under development €000	Total €000
Cost or valuation			
At 1 January 2024	86,735	—	86,735
Adjustment(s)	1,160	459	1,619
Additions	142	66	208
Disposals	(10)	—	(10)
At 31 December 2024	88,028	525	88,553
Accumulated amortisation			
At 1 January 2024	78,669	—	78,669
Amortisation	3,478	—	3,478
Amortisation of disposals	(10)	—	(10)
At 31 December 2024	82,136	—	82,136
Net assets			
At 31 December 2024	5,891	525	6,416
At 31 December 2023	8,066	—	8,066

2.3 Bank and cash

at 31 December	2024 €000	2023 €000
PMG balances and cash	8,007	14,601
Commercial bank account balances	3,656	9,395
	11,663	23,996

Note ^a There are 29 commercial bank account balances including 15 bank balances with a value of €2.6 million for a number of agencies funded by Vote 24, who also prepare separate financial statements.

2.4 Inventories

at 31 December	2024 €000	2023 €000
Forensic consumables	1,105	1,249
IT consumables	56	115
Residence permits/travel documents	520	673
Miscellaneous	29	19
Equipment/clothing	45	54
	1,755	2,110

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
Department administration ^a	5,802	9,612
Forensic Science Ireland ^b	1,572	2,829
Garda Síochána Ombudsman Commission ^{a c}	606	674
Insolvency Service of Ireland ^a	374	336
Criminal Assets Bureau	158	265
Property Services Regulatory Authority ^{a c}	115	146
Private Security Authority ^c	18	67
Other subheads ^{a c}	376	72
	9,021	14,001

- Note ^a ICT system maintenance and support, and licencing
^b Maintenance of equipment
^c Other administration

2.6 Accrued income

at 31 December	2024	2023
	€000	€000
Immigration registration fees	388	—
Visa fees	480	—
Private Security Authority fees	—	200
Other accrued income	775	387
	1,643	587

2.7 Other debit balances

at 31 December	2024	2023
	€000	€000
Imprests	51	53
Recoupable travel pass scheme expenditure	218	246
Criminal Assets Bureau receivership	105	235
Other debit suspense items	5,543	470
	5,917	1,004

2.8 Accrued expenses

at 31 December	2024	2023
	€000	€000
Criminal legal aid schemes	12,511	5,634
Compensation for personal injuries criminal	3,766	669
Operational services supplies and sundry equipment	3,245	2,210
Digital capital investment and IT expenses	2,932	854
Forensic Science Ireland	1,461	267
Coroners Service	1,424	1,173
Office premises expenses	448	218
Criminal Assets Bureau	146	149
Training and development and incidental expenses	55	15
Commissions and special inquiries	3	1,341
Other subheads	4,698	651
Holiday pay (note 2.17)	8,954	—
Payroll (note 2.17)	5,791	—
	45,434	13,181

The reporting and analysis of administration expenditure subheads changed in 2024 with a reorganisation of the subheads. The comparative figures for 2023 in the table above have been reclassified to align with the new subheads.

2.9 Deferred income

at 31 December	2024	2023
	€000	€000
Immigration registration fees	3,126	4,925
Nationality and citizenship certificate fees	14,136	5,976
Visa fees	195	741
Film censorship fees	114	234
Insolvency Service of Ireland fees	1	3
Miscellaneous receipts	—	1
	17,572	11,880

2.10 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	3,093	2,768
Pay related social insurance	2,176	1,806
Professional services withholding tax	1,699	2,971
Value added tax	199	502
Balances in departmental accounts	3,656	1,741
	<u>10,823</u>	<u>9,788</u>
Suspense		
Payroll deductions held in suspense	730	678
ESF advance of social inclusion project funding 2014–2020	1,374	1,374
Extra receipts payable to the Exchequer	7	37
Advances to the Office of Public Works	371	371
Other credit suspense items	205	49
	<u>13,510</u>	<u>12,297</u>

2.11 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	21,569	30,075
Deferred surrender	—	1,400
Exchequer grant undrawn	(17,499)	(18,772)
Net Exchequer funding	<u>4,070</u>	<u>12,703</u>
Represented by:		
Debtors		
Bank and cash	11,663	23,996
Debit balances: suspense	5,917	1,004
	<u>17,580</u>	<u>25,000</u>
Creditors		
Due to the State	(10,823)	(9,788)
Credit balances: suspense	(2,687)	(2,509)
	<u>(13,510)</u>	<u>(12,297)</u>
	<u>4,070</u>	<u>12,703</u>

2.12 State funding account

	Note	2024		2023
		€000	€000	€000
Balance at 1 January			121,267	131,852
Disbursements from the Vote				
Estimate provision	Account	527,461		
Surplus to be surrendered	Account	(21,569)		
Net vote			505,892	421,248
Expenditure borne elsewhere	1.1		70,195	61,966
Non-cash items: Notional rent			5,122	5,122
Net programme cost	1		(627,920)	(498,921)
Balance at 31 December			74,556	121,267

2.13 Commitments

	2024	2023
	€000	€000
a) Global commitments		
at 31 December		
Procurement of goods and services	10,148	10,431
Capital projects	276	383
Total of legally enforceable commitments	10,424	10,814

b) Major capital projects

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years ^a	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Forensic Science Ireland	102,790	—	—	102,790	102,790

Note ^a Commitments in 2024 and subsequent years are dependent on ongoing negotiations between the contractor and the OPW, the outcome of which at this stage is not known.

2.14 Operating lease

	2024
	€000
Operating lease expense for year ^a at 31 December	542
Future aggregate minimum lease payments under non- cancellable operating leases are	
Within one year	304
Between 1 and 5 years	—
Later than 5 years	—
Total non-cancellable operating lease commitments	304

Note ^a The operating lease falls under the scope of CGAS 13. The Department of Justice, Home Affairs and Migration is responsible for two operating leases, which pertain to the Coroner Service and the Probation Service. There are no contingent rent payments due, and no sublease income is receivable

2.15 Matured liabilities

There were matured liabilities un-discharged at year end 2024 to the value of €36,872.

2.16 Contingent liabilities

Please refer to note 6.1 in relation to committees, commissions and special inquiries.

2.17 Impact of accounting policy changes in 2024

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024. The implementation had the following impact on the State funding balance.

	2024
	€000
Holiday accrual ^a	(8,954)
Payroll accrual ^a	(5,791)
	(14,745)

Note ^a CGAS 39A Employee Benefits Part A

^b CGAS 13 Leases (note 2.14) has nil impact on the State funding balance

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	102,725		
	<i>Supplementary</i>	<u>8,000</u>		
		110,725	115,879	97,720
ii	Travel and subsistence			
	<i>Original</i>	1,065		
	<i>Supplementary</i>	<u>(261)</u>		
		804	1,034	986
iii	Training and development	1,148	1,248	1,028
iv	Operational services, supplies and sundry equipment			
	<i>Original</i>	20,013		
	<i>Supplementary</i>	<u>9,781</u>		
		29,794	30,043	18,612
v	Digital capital investment and IT expenses			
	<i>Original</i>	33,764		
	<i>Supplementary</i>	<u>8,011</u>		
		41,775	42,335	41,217
vi	Premises expenses			
	<i>Original</i>	3,405		
	<i>Supplementary</i>	<u>1,579</u>		
		4,984	6,303	5,897
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	1,404		
	<i>Supplementary</i>	<u>(1,131)</u>		
		273	695	737
ix	Financial shared services			
	<i>Original</i>	7,378		
	<i>Supplementary</i>	<u>(377)</u>		
		7,001	7,110	7,398
x	Justice and policing transformation programme	10,000	2,766	4,832
		206,504	207,413	178,427

Note ^a The reporting and analysis of administration expenditure subheads changed in 2024 with a reorganisation of the subheads. The comparative figures for 2023 have been reclassified to align with the new subheads.

Significant variations

This note outlines the reasons for significant variations (+/- 25% and €100,000) in administration expenditure

iv. Operational services supplies and sundry equipment

Estimate provision €20.013 million; outturn €30.043 million

The excess expenditure of €10.030 million relative to the original allocation was due to increased services provided by the International Protection Office (IPO) and Immigration Service Delivery (ISD) mainly in relation to translation, interpretation and legal fees. An additional €9.781 million was provided in the supplementary budget to deliver on these services.

v. Digital capital investment and IT expenses

Estimate provision €33.764 million; outturn €42.335 million

The excess expenditure of €8.571 million compared with the original allocation was mainly due to the digital modernisation across the immigration function, in particular the IPO modernisation, and the Digital Contact Centre. Other projects included the Lotus Notes migration projects (€4 million) and associated support activities for these and other IT projects (€4.57 million). An additional €8.011 million was provided in the supplementary budget to facilitate the investment in IT projects.

vi. Premises expenses

Estimate provision €3.405 million; outturn €6.303 million

The €2.898 million additional spend compared to the original €3.405 million allocation was primarily driven by increased expenditure across all budget categories to support the expansion of ISD. The growth of the IPO, including additional staffing and office accommodation, led to higher-than-expected costs, particularly for security. Additionally, increased spending on energy and office furniture due to the IPO's expansion into new locations contributed to the overall expenditure. An additional €1.579 million was provided in the supplementary budget to offset some of this overspend.

vii. Policy reviews, consultancy services and research

Estimate provision €1.404 million; outturn €695,000

The saving of €709,000 compared with the original allocation was primarily due to a delay in the commencement of a number of research projects in 2024. This budget was reduced by €1.131 million in the supplementary to reflect the expected underspend.

x. Justice and policing transformation programme

Estimate provision €10 million; outturn €2.766 million

The saving of €7.234 million compared with the original allocation was mainly due to less expenditure than expected, as the focus was on other priorities, including ICT projects funded from the digital capital and investment programmes.

Programme A Criminal Justice Pillar

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	33,260		
	<i>Supplementary</i>	<u>2,840</u>		
			36,100	39,068
A.2	Administration – non pay			34,523
	<i>Original</i>	22,635		
	<i>Supplementary</i>	<u>5,357</u>		
			27,992	28,405
A.3	Office of the Inspector of Prisons			26,160
	<i>Original</i>	2,633		
	<i>Supplementary</i>	<u>(395)</u>		
			2,238	1,754
A.4	Garda Síochána Ombudsman Commission			1,466
	<i>Original</i>	19,596		
	<i>Supplementary</i>	<u>(1,210)</u>		
			18,386	17,603
A.5	Garda Síochána Inspectorate		1,446	1,229
A.6	Criminal Assets Bureau			16,121
	<i>Original</i>	11,932		
	<i>Supplementary</i>	<u>(262)</u>		
			11,670	12,391
A.7	Probation Service– salaries, wages and allowances			10,784
	<i>Original</i>	29,031		
	<i>Supplementary</i>	<u>1,260</u>		
			30,291	29,589
A.8	Probation Service – operating expenses		4,325	26,432
A.9	Probation Service – services to offenders		20,032	4,983
A.10	Community Service Order Scheme			18,531
	<i>Original</i>	3,610		
	<i>Supplementary</i>	<u>200</u>		
			3,810	2,852
A.11	Youth Justice Interventions			2,731
	<i>Original</i>	29,986		
	<i>Supplementary</i>	<u>576</u>		
			30,562	30,322
				24,068

		Estimate provision		2024	2023
		€000	€000	Outturn	Outturn
				€000	€000
A.12	Victims of crime including sexual crimes and domestic abuse	<i>Original</i>	3,324		
		<i>Supplementary</i>	<u>553</u>		
				3,877	6,069
A.13	Mental Health (Criminal Law) Review Board			439	293
A.14	Compensation for personal injuries criminally inflicted	<i>Original</i>	5,016		
		<i>Supplementary</i>	<u>5,000</u>		
				10,016	7,527
A.15	Legal aid – criminal	<i>Original</i>	82,000		
		<i>Supplementary</i>	<u>7,537</u>		
				89,537	89,205
A.16	Legal aid – custody issues	<i>Original</i>	5,070		
		<i>Supplementary</i>	<u>649</u>		
				5,719	6,281
A.17	Parole Board	<i>Original</i>	2,500		
		<i>Supplementary</i>	<u>(217)</u>		
				2,283	2,168
A.18	Crime prevention measures	<i>Original</i>	1,697		
		<i>Supplementary</i>	<u>(170)</u>		
				1,527	1,290
A.19	Private Security Authority	<i>Original</i>	4,640		
		<i>Supplementary</i>	<u>(101)</u>		
				4,539	4,280
A.20	Domestic, sexual and gender based violence – awareness raising and training			54,210	6,183
A.21	Forensic Science Ireland	<i>Original</i>	26,037		
		<i>Deferred surrender</i>	1,400		
		<i>Supplementary</i>	<u>200</u>		
				27,637	28,059
A.22	Office of the State Pathologist			1,672	1,671

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.23	Commissions and special inquiries			
	<i>Original</i>	4,359		
	<i>Supplementary</i>	<u>(1,000)</u>		
			3,359	4,673
A.24	Social disadvantage measure (dormant accounts funded)		7,000	6,074
A.25	Community Safety Innovation Fund		3,750	3,170
A.26	Domestic, Sexual and Gender Based Violence (DSGBV) Agency			
	<i>Original</i>	4,839		
	<i>Supplementary</i>	<u>(1,622)</u>		
			3,217	2,737
A.27	Irish Passenger Information Unit (IPIU)			
	<i>Original</i>	1,822		
	<i>Supplementary</i>	<u>(600)</u>		
			1,222	837
A.28	Appellate Bodies (Criminal Justice)		10	5
A.29	Office of the Independent Examiner			
	<i>Original</i>	760		
	<i>Supplementary</i>	<u>(375)</u>		
			385	42
A.30	National Office of Community safety			
	<i>Original</i>	2,750		
	<i>Supplementary</i>	<u>(700)</u>		
			2,050	766
			409,301	404,013
				337,470

Significant variations

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

A.3 Office of the Inspector of Prisons

Estimate provision €2.633 million; outturn €1.754 million

The saving of €879,000 compared with the original allocation was primarily due to delays in staff recruitment and the consequential impact on the work programme, including the project related to the development of a case management system.

A.4 Garda Síochána Ombudsman Commission

Estimate provision €19.596 million; outturn €17.603 million

The saving of €1.993 million compared with the original allocation relates to payroll costs, arising from delays in filling staff vacancies. The recruitment process was slower than anticipated in 2024.

A.5 Garda Síochána Inspectorate

Estimate provision €1.446 million; outturn €1.229 million

The saving of €217,000 compared with the original allocation was mainly due to a reduction in office running costs, staff development and training costs in 2024.

A.8 Probation Service – operating expenses

Estimate provision €4.325 million; outturn €5.141 million

The excess expenditure of €816,000 relative to the original allocation was primarily due to increased expenditure on the ICT managed service, increased travel and subsistence expenditure arising from increased rates and a general increase in the cost of the provision of estates and facilities.

A.10 Community Service Order Scheme

Estimate provision €3.610 million; outturn €2.852 million

The saving of €758,000 compared with the original allocation was primarily related to pay and arose due to vacancies within the Probation Service and subsequent delays in filling these posts.

A.12 Victims of crime including sexual crimes and domestic abuses

Estimate provision €3.324 million; outturn €3.698 million

The excess expenditure of €374,000 compared to the original budget allocation was due to increased funding requests from organisations supporting victims of crime. The increases sought were required to sustain vital services amid increasing demands for specialised support services.

A.13 Mental Health (Criminal Law) Review Board

Estimate provision €439,000; outturn €315,000

The saving of €124,000 compared with the original allocation was due to lower than anticipated workload in 2024. The Central Mental Hospital campus has capacity for an increase in the number of patients detained under the Criminal Law (Insanity) Act 2006, as amended. However, the anticipated bed capacity was not realised in 2024, resulting in an underspend in the MHRB budget.

A.14 Compensation for personal injuries criminally inflicted

Estimate provision €5.016 million; outturn €10.016 million

The excess expenditure of €5 million compared with the original allocation was due to two large awards totalling €7.5 million made to victims who experienced serious and life changing injuries because of violent assaults made on them. A supplementary provision of €5 million was secured to help address this deficit in funding. The revised allocation of €10.016 million was fully expended in 2024.

A.15 Legal aid – criminal

Estimate provision €82 million; outturn €89.251 million

The excess expenditure of €7.251 million relative to the original allocation reflects increasing demand. Under the Criminal Justice (Legal Aid) Act 1962, the Courts are responsible for granting legal aid. Consequently, predicting the cost of the Criminal Legal Aid Scheme and other *ad hoc* legal aid schemes is difficult because the schemes are demand-led. A supplementary estimate of €7.537 million was secured to address this deficit. The Department is closely monitoring expenditure in this area. The new Criminal Legal Aid Bill will update and strengthen the system of granting legal aid.

A.16 Legal aid – custody issues

Estimate provision €5.07 million; outturn €6.63 million

The excess expenditure of €1.56 million relative to the original allocation was due to higher than expected demand. As a demand-led scheme, the timing and quantum of costs can be difficult to predict with accuracy.

A.17 Parole Board

Estimate provision €2.5 million; outturn €2.332 million

The saving of €168,000 compared with the original allocation was due to less than anticipated spend on consultancy services in 2024.

A.18 Crime prevention measures

Estimate provision €1.697 million; outturn €756,000

The €941,000 saving compared with the original allocation resulted from a public awareness campaign on hate crime not proceeding as planned, as the Criminal Justice (Hate Offences) Act 2024 was not commenced until 31 December 2024.

A.21 Forensic Science Ireland

Estimate provision €26.037 million; outturn €24.772 million

The saving of €1.265 million compared with the original allocation was primarily due to challenges in recruiting new staff. In addition, the capital carryover of €1.4 million from 2023 remained unspent, pending the resolution of outstanding contractor claims.

A.23 Commissions and special inquiries

Estimate provision €4.359 million; outturn €3.432 million

The saving of €927,000 was due to a number of factors relating to pay and non-pay. The saving in the pay element was due to the reduction of staff numbers in 2024 and the non-pay element was mainly due to the timing of third-party legal costs in the Tribunals and legal costs incurred by the State in dealing with legal challenges to the Criminal Injuries Compensation Scheme. The timing and quantum of these can be difficult to predict with accuracy. The allocated provision was reduced in the supplementary budget by €1 million to reflect the expected savings.

A.24 Social disadvantage measure (dormant accounts funded)

Estimate provision €7 million; outturn €6.074 million

The underspend of €926,000 compared with the original allocation of €7 million arose due to less than forecasted expenditure in the Paths to Employment measure. Further expenditure on programmes planned for 2024 could not progress as The Building Pathways Together 2025 – 2027 Strategy did not launch until November 2024.

A.25 Community Safety Innovation Fund

Estimate provision €3.750 million; outturn €3.170 million

The saving of €580,000 compared with the original allocation was mainly attributable to timing issues relating to stage payments for projects. The final payment (20% of total allocation) is retained, pending the relevant project reaching agreed milestones.

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

Estimate provision €4.839 million; outturn €2.737 million

The saving of €2.102 million compared with the original allocation was due to the onboarding of staff incrementally during 2024. Cuan was established with effect from 1 January 2024 thus other areas of expenditure will occur as the agency develops its functions and capacity in line with legislative requirements. A reduction of €1.622 million on the original provision, was made in the supplementary estimate to reflect this expected savings.

A.27 Irish Passenger Information Unit (PIU)

Estimate provision €1.822 million; outturn €837,000

The saving of €985,000 compared with the original allocation was due to the amendment of the Irish Passenger Name Record (PNR) Regulations to give effect to certain operational requirements, not being progressed in 2024. The delays in the legislation changes led to a delayed recruitment during 2024. These staff vacancies will be filled in 2025. The original provision was reduced by €600,000 in the supplementary estimate.

A.29 Office of the Independent Examiner

Estimate provision €760,000; outturn €42,000

The savings of €718,000 compared with the original allocation was due to the delay in the establishment of this office while awaiting commencement of the Policing, Security and Community Safety Act 2024. The original provision was reduced by €375,000 in the supplementary budget to reflect the expected savings.

A.30 National Office of Community Safety

Estimate provision €2.750 million; outturn €766,000

The saving of €1.984 million compared with the original allocation was due to the ongoing implementation of the Policing, Security and Community Safety Act 2024. The associated costs and staffing complement for the National Office for Community Safety and funding for local community safety partnerships were not required as anticipated. Funding for local community safety partnerships in over 30 locations did not progress in 2024 as the Act was not commenced in that year.

Programme B Civil Justice Pillar

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	74,739		
	<i>Supplementary</i>	5,360		
			80,099	82,448
B.2	Administration – non pay			68,179
	<i>Original</i>	50,268		
	<i>Supplementary</i>	12,045		
			62,313	57,492
B.3	Central authorities		135	83
B.4	Legal Services Regulatory Authority		1,001	1,000
B.5	Property Services Regulatory Authority			
	<i>Original</i>	3,598		
	<i>Supplementary</i>	(464)		
			3,134	3,561
B.6	Insolvency Service Ireland			3,401
	<i>Original</i>	8,494		
	<i>Supplementary</i>	(576)		
			7,918	7,739
B.7	Gambling Regulatory Authority			7,451
	<i>Original</i>	4,091		
	<i>Supplementary</i>	(995)		
			3,096	3,111
B.8	Judicial Appointments Commission			1,632
	<i>Original</i>	712		
	<i>Supplementary</i>	(495)		
			217	361
B.9	Judicial Council			79
	<i>Original</i>	1,795		
	<i>Supplementary</i>	(996)		
			799	1,027
B.10	Coroner Service			1,047
	<i>Original</i>	8,268		
	<i>Supplementary</i>	26,200		
			34,468	33,985
B.11	Legal Aid Board			12,683
	<i>Original</i>	59,122		
	<i>Supplementary</i>	(5,000)		
			54,122	55,067
B.12	Free Legal Advice Centres		444	444
				294

		Estimate provision		2024	2023
		€000	€000	Outturn	Outturn
				€000	€000
B.13	Immigration and international protection programmes				
	<i>Original</i>	3,783			
	<i>Supplementary</i>	(2,000)			
			1,783	4,102	9,799
B.14	International Protection Appeals Tribunal				
	<i>Original</i>	9,228			
	<i>Supplementary</i>	(3,472)			
			5,756	5,810	3,805
B.15	Irish Film Classification Office				
	<i>Original</i>	738			
	<i>Supplementary</i>	(127)			
			611	628	583
B.16	Appellate bodies (civil justice)				
			60	47	58
			255,956	256,905	213,691

Significant variations

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

B.6 Insolvency Service Ireland

Estimate provision €8.494 million; outturn €7.739 million

The saving of €755,000 compared with the original allocation was due to a number of factors, including an underspend on staff costs as a result of ongoing delays on filling vacancies, and a deferral of costs related to a number of items including a procurement exercise, and an office relocation. Additionally, legal expenses were lower than initially anticipated, further contributing to the overall variance.

B.7 Gambling Regulatory Authority

Estimate provision €4.091 million; outturn €3.111 million

The saving of €980,000 compared with the original allocation was due to a significant saving in payroll costs due to the lower than anticipated increase in headcount. The savings were considered in the supplementary estimate with a reduction of €995,000 to the budget.

B.8 Judicial Appointments Commission

Estimate provision €712,000; outturn €361,000

The saving of €351,000 compared with the original allocation arose owing to a delay in the establishment of the Judicial Appointments Commission following a referral of the legislation to the Supreme Court.

B.9 Judicial Council

Estimate provision €1.795 million; outturn €1.027 million

The saving of €768,000 compared with the original allocation arose due to delays in recruiting staff, with consequential impact on pay and the capacity to commence a number of projects/procure certain services. In addition, through ongoing innovation, further savings were realised by carrying out a number of functions in-house (primarily judicial training) without the necessity to procure third party contractors as originally anticipated. The budget was reduced by €996,000 in the supplementary.

B.10 Coroner Service

Estimate provision €8.268 million; outturn €33.985 million

The excess expenditure of €25.717 million compared to the original allocation relates to the Stardust inquests and the subsequent redress scheme. The inquests themselves ultimately concluded later than anticipated, thereby resulting in increased costs for facilities, legal fees etc. In addition, following conclusion of the inquests, the Government made a commitment to launch a redress scheme for the Stardust families. The cost of redress to the families was €24 million, excluding legal fees with most of the payments under the redress scheme being transacted during 2024. The redress scheme, pending conclusion of the inquests was not provided for in the 2024 Vote allocation, and was addressed in the supplementary estimate. Claims totalling €3.5 million were not finalised prior to year end 2024. As the Department had derogation from CGAS 19 in 2024, this provision was not recognised in the accounts.

B.11 Legal Aid Board

Estimate provision €59.122 million; outturn €55.067 million

The saving of €4.055 million compared with the original allocation was due to the final drawdown not being processed in 2024 as the Legal Aid Board had sufficient funds on hand.

B.13 Immigration and international protection programmes

Estimate provision €3.783 million; outturn €4.102 million

The excess expenditure of €319,000 compared with the original allocation was attributable to the costs associated with the high volume of departures from the State under various mechanisms (i.e. enforced return, voluntary return etc.). In 2024 1,116 people departed from the State, an increase of 252%, compared to 317 in 2023. This upward trend in returns is expected to continue in 2025.

B.14 International Protection Appeals Tribunal

Estimate provision €9.228 million; outturn €5.810 million

The saving of €3.418 million compared to the original allocation was due to recruitment competitions not yielding the expected number of whole-time or part-time members and legal researchers in 2024. With new recruits not in place until later in the year, the level of members fees paid was lower than anticipated. This subhead saw a reduction of €3.472 million in the supplementary, to reflect expected savings.

B.15 Irish Film Classification Office

Estimate provision €738,000; outturn €628,000

The saving of €110,000 compared with the original allocation is mainly due to the timing of receipt of invoices from Coimisiún na Meán relating to secondee costs.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Film classification fees			
	<i>Original</i>	800		
	<i>Supplementary</i>	(54)		
		746	853	806
2	EU receipts			
	<i>Original</i>	1		
	<i>Supplementary</i>	14,000		
		14,001	14,338	—
3	Immigration registration fees			
	<i>Original</i>	53,401		
	<i>Supplementary</i>	14,308		
		67,709	78,488	77,225
4	Visa fees			
	<i>Original</i>	7,600		
	<i>Supplementary</i>	1,220		
		8,820	10,595	11,544
5	Dormant accounts receipts	7,000	6,087	9,202
6	Private Security Authority fees			
	<i>Original</i>	2,564		
	<i>Supplementary</i>	370		
		2,934	3,184	3,287
7	Nationality and citizenship certificates fees			
	<i>Original</i>	13,500		
	<i>Supplementary</i>	13,482		
		26,982	31,327	18,445
8	Legal Services Regulatory Authority levy on professional bodies			
	<i>Original</i>	1,500		
	<i>Supplementary</i>	(167)		
		1,333	1,000	1,200
9	Property Services Regulatory Authority fees			
	<i>Original</i>	2,250		
	<i>Supplementary</i>	(1,023)		
		1,227	2,350	2,290

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
10	Insolvency Service Ireland fees			
	<i>Original</i>	1		
	<i>Supplementary</i>	19		
		20	20	151
11	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	4,506		
	<i>Supplementary</i>	1,452		
		5,958	5,928	5,250
12	Miscellaneous receipts			
	<i>Original</i>	673		
	<i>Supplementary</i>	393		
		1,066	856	513
		137,796	155,026	129,913

Significant variations

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

2 EU receipts

Estimate provision €1,000; realised €14.338 million

A surplus of €14.337 million arose compared with the original estimate provision due to an earlier than anticipated European Social Fund Plus (ESF+) claim being submitted and paid in 2024.

3 Immigration registration fees

Estimate provision €53.401 million; realised €78.488 million

A surplus of €25.087 million arose compared with the original estimate provision due to the transfer of the registration renewal applications from local Garda immigration offices to the Department's Immigration Service Delivery online platform. This occurred in phases throughout the year. Fees are received in advance on the online platform resulting in increases in applications generating income.

4 Visa fees

Estimate provision €7.6 million; realised €10.595 million

The surplus of €2.995 million for visa application fees can be attributed to a significant increase in applications in 2024, reaching a total of 201,000, 21% higher than in 2023. A key factor in this rise was the introduction of a visa requirement for South Africa and Botswana in July 2024.

5 Dormant accounts receipts

Estimate provision €7 million; realised €6.087 million

The shortfall of €913,000 can be attributed to the Paths to Employment measure. This measure did not incur expenditure under the Dormant Accounts Fund as originally expected. The *Building Pathways Together 2025 – 2027 Strategy* was launched in November 2024, and some programmes could not be progressed in 2024.

6 Private Security Authority fees

Estimate provision €2.564 million; realised €3.184 million

A surplus of €620,000 arose compared with the estimate provision and was primarily due to increased volume of fees across most sectors, driven by a strong demand for security services across the economy.

7 Nationality and citizenship certificates fees

Estimate provision €13.5 million; realised €31.327 million

A surplus of €17.827 million arose compared with the original estimate was primarily related to an increase in the number of naturalisations undertaken in 2024. This increase in numbers can be contributed to a significant rationalisation of the application processing system.

8 Legal Services Regulatory Authority levy on professional bodies

Estimate provision €1.5 million; realised €1 million

The shortfall of €500,000 in receipts compared to the original estimate relates to the expected recoupment of a portion of the historic advance payments owed to the Department by the LSRA. However, in June 2024, it was agreed that no recoupment would take place that year, in respect of the outstanding amount. This decision was made to allow for a bedding-in period for the new fee levy model and given the substantial increase in the levy already payable by the sector that year.

11 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €4.506 million; realised €5.928 million

A surplus of €1.422 million compared with the original estimate provision was primarily related to increased salary costs caused by a higher than anticipated headcount.

12 Miscellaneous receipts

Estimate provision €673,000; realised €856,000

A surplus of €183,000 arose compared with the original estimate provision due mainly to greater than expected illness benefit payments from the Department of Social Protection.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	37	37
Collected	7	37
Transferred to the Exchequer	<u>(37)</u>	<u>(37)</u>
Balance at 31 December	<u>7</u>	<u>37</u>

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Department	2,360	1,860
Agencies	1,837	1,682
	4,197	3,542

5.2 Pay

Remuneration of Department staff	2024	2023
	€000	€000
Pay	103,380	88,017
Higher, special or additional duties allowances	351	423
Other allowances	4,917	4,676
Overtime and extra attendance	3,042	2,333
Employer's PRSI	10,577	8,460
Total pay^a	122,267	103,909

Note ^a The total pay figure is distributed across subheads A.1, A.23 and B.1.

Remuneration of Agency staff	2024	2023
	€000	€000
Pay	111,881	99,800
Higher, special or additional duties allowances	129	220
Other allowances	3,213	3,258
Overtime and extra attendance	2,107	1,883
Employer's PRSI	8,232	6,944
Total pay^a	125,562	112,105

Note ^a A.3, A.4, A.5, A.6, A.7, A.10, A.17, A.19, A.21, A.22, A.27, A.28, A.29, A.30, B.4, B.5, B.6, B.7, B.8, B.9, B.10, B.11, B.13, B.14, B.15, and B.16.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	84	9	23,456	37,446
Overtime and extra attendance	709	85	46,850	39,833
Shift and roster allowances	281	148	25,702	23,896
Foreign service allowances	6	4	56,188	80,863
Miscellaneous	274	8	49,995	26,664
Extra Remuneration in more than one category	293	218	58,809	47,566
Agency staff				
Higher, special or additional duties allowances	25	4	25,523	31,060
Overtime and extra attendance	130	8	18,592	37,039
Miscellaneous	284	82	16,694	34,576
Extra Remuneration in more than one category	38	12	22,147	36,235

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	2,509	2,266
60,000	69,999	402	332
70,000	79,999	340	295
80,000	89,999	231	172
90,000	99,999	142	117
100,000	109,999	81	35
110,000	119,999	43	53
120,000	129,999	33	13
130,000	139,999	8	3
140,000	149,999	6	6
150,000	159,999	1	5
160,000	169,999	6	6
170,000	179,999	3	6
180,000	189,999	7	2
190,000	199,999	2	1
200,000	209,999	1	1
210,000	219,999	2	1
220,000	229,999	—	1
230,000	239,999	1	1
240,000	249,999	—	—
250,000	259,999	1	1
260,000	269,999	1	—

5.5 Remuneration and taxable benefits of Accounting Officer

	2024	2023
	€000	€000
Gross salary	238	227
	238	227

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the pre 1995 superannuation scheme for established civil servants and her entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

5.6 Other remuneration arrangements

Payments totalling €407,557 were paid to 37 retired civil servants who were in receipt of civil service pensions in 2024. In addition, an amount of €483,042 was paid to 26 former public servants and €41,304 to three former judiciary members who were engaged in various roles in 2024.

A total of €7,340,924 was paid through payroll to 301 individuals in respect duties performed in relation to various boards, committees, commissions and panels, etc.

This account includes expenditure of €1,158,922 in respect of fifteen officers who were serving outside the Department for all or part of 2024 and whose salaries were paid by the Department.

This account does not include expenditure in respect of fifteen officers who were serving outside the Department for all or part of 2024 in other Government Departments/Offices and whose salaries were not recouped by the Department.

5.7 Severance

There were two severance payments to staff during 2024 amounting to €43,580.

5.8 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments ^a	440	826,917	623,987
Recovery plans in place	127	437,608	333,212

Note ^a There were no overpayments transferred to other Departments in 2024

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2024	2024 €000	2023 €000
Permanent commissions				
Criminal Injuries Compensation Tribunal ^a	1974	n/a	997	361
Fixed purpose commissions				
Morris Tribunal ^b	2002	68,793	3	5
Location of Victims Remains ^c	2007	9,200	329	537
Independent Review Mechanism and five inquiries established during 2017 under Section 42 of the Garda Síochána Act 2005 ^d	2014	2,395	16	140
Disclosures Tribunal ^e	2017	26,711	1,334	2,828
Independent Reporting Commission ^f	2017	207	26	26
South East Commission of Investigation ^g	2018	4,241	727	773
Shane O' Farrell – scoping review of circumstances leading to his death ^h	2019	513	—	3
		112,060	3,432	4,673

Note ^a The costs in relation to the Criminal Injuries Compensation Tribunal continue as the work of the Tribunal is ongoing, with a significant number of new applications received under the Criminal Injuries Compensation Scheme each year. For example, a total of 229 new applications under the Scheme were received in 2024.

The costs in 2024 relate to the operational costs of running the Scheme. Typically these costs involve items such as the standard fees paid to the Tribunal members and any travel and subsistence costs incurred by them as well as the costs associated in obtaining expert reports (such as medical and actuarial reports) to help the Tribunal in their assessment of claims. Other costs incurred include training costs and legal costs incurred by the State in dealing with legal challenges to the Scheme as well as the other day to day costs which arise in the administration of the Scheme.

^b The Morris Tribunal was established in 2002 and it published its final report in 2008. The cost of the Tribunal to date is almost €68.8 million with expenditure in 2024 amounting to circa €3,000 with regards to minor administrative costs.

- c The work of the Independent Commission for the Location of Victims Remains is ongoing, with four victims' remains still to be recovered. Substantial costs can arise with regard to excavations for remains where sites can be identified. The Commission's activity and associated costs are largely dependent on the information made available to it with regard to the victims whose remains it is seeking to locate. Expenditure in 2024 of approximately €329,000 was incurred, almost two fifths was discharged for ongoing administrative expenses (which includes payments to the investigators), the remainder associated with searches. This brings the total spend to date to just over €9.2 million and further payments are anticipated.
- d Following the work of the Independent Review Mechanism, the Minister for Justice set up five inquiries under section 42 of the Garda Síochána Act 2005 in 2017 to inquire into five separate Garda investigations. Since their inception, the five inquiries have shared accommodation and administrative support. Two of these inquiries were concluded in April 2018, one concluded in October 2020, one concluded in October 2021 and the final one was concluded in July 2023. Expenditure of circa €16,000 was incurred in 2024 mainly in relation to third party legal costs.
- e 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 An Garda Síochána to discredit the whistleblower, Sgt Maurice McCabe, who made allegations of wrongdoing in the Gardaí. Judge Charleton laid his 3rd interim report before the Dáil in October 2018.
Mr Justice Seán Ryan took up his appointment in December 2018 to conduct the inquiry into the remaining terms of reference as provided for in the instrument establishing the Tribunal. Justice Ryan finalised the 4th interim report regarding Garda Nicholas Keogh in July 2021. The fifth interim report and the sixth and final report of the Tribunal concerning retired Sergeants Paul Barry and William Hughes were published in March and April 2023 respectively.
Expenditure of circa €1.334 million for third party legal costs was incurred in relation to this module in 2024.
- f The Independent Reporting Commission (IRC) was established in 2017 under the Fresh Start Agreement. It is a four-member cross border body engaging in wide ranging consultations in order to report annually on the progress in Northern Ireland on implementing the agreed initiatives to counter all forms of paramilitarism. The seventh report from the IRC was presented to the Irish and UK Governments in February 2025. Expenditure in the region of €26,000 on administrative costs was incurred in 2024, which is in keeping with the expenditure levels in previous years. Further payments are anticipated.
- g The South East Commission of Investigation (formerly known as the Hickson Commission and subsequently the White Commission) was established in November 2018 in response to complaints or allegations of child sexual abuse made against Bill Kenneally and related matters. This Commission was to establish what, if any, level of knowledge of the offences committed by Bill Kenneally was held by a number of organisations including An Garda Síochána, the Roman Catholic Diocese of Waterford, the South Eastern Health Board, Basketball Ireland and certain political figures in the relevant time period. While it was initially expected that the Commission would run for one year with an approximate cost of €1.3 million, initial preparatory work was more significant than expected. Hearings commenced in 2019 but were suspended pending consultations with parties. Mr Justice Barry Hickson, stepped down from his role in the Commission with effect from 30 June 2021 and has been replaced by Mr Justice Michael White. Justice White provided a comprehensive update to the Minister in June 2024 setting out the progress made by the Commission following the completion of related criminal trials in May 2023. Expenditure in the region of €727,000 was incurred in relation to the module in 2024 for staff costs, administration and legal expenses.

- ^h In January 2019, the then Minister for Justice appointed retired District Court Judge Gerard Haughton to carry out a scoping exercise into a number of matters surrounding the circumstances leading to the death of Shane O'Farrell. On 1 June 2022, Judge Haughton submitted his report to the Minister. The report was published on the Department's website on 3 July 2023 and laid before both Houses of the Oireachtas. There were no expenses incurred in 2024.

6.2 Ex-gratia payments

Ex-gratia payments amounting to €76,436 (2023: €49,740) 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 €1,332,857 (2023: €1,439,567) 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 €102,902 (2023: €9,441) were made in respect of six other cases related to other legal proceedings.

6.3 Drugs Initiative Fund

An amount of €371,288 (2023: €379,834) was received from the Drugs Initiative Fund and is accounted for through a suspense account. The funding is provided under the National Drugs Strategy 2009 – 2016 and relates to a number of Local Drug Task Force owned projects which are Probation Service supported initiatives.

6.4 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Claims by		Total 2024	Total 2023
	Employees	Members of the public		
Number of cases	5	403	408	370
	€000	€000	€000	€000
Department's own legal costs	46	500	546	995
Payments by/on behalf of Department/Office				
Compensation	—	237	237	63
Legal costs	—	11,285	11,285	9,558
Other costs	—	42	42	2
2024 Total ^b	46	12,064	12,110 ^a	10,618
2023 Total	8	10,610	10,618	

- Note ^a Of the total of €12.110 million, €10.58 million (87.4%) relates to the Immigration areas of the Department. The remaining legal costs were incurred across a number of areas including the Department's Criminal Injuries Compensation Tribunal, Garda Ombudsman Commission, Coroners Service and Insolvency Service Ireland.
- ^b At 31 December 2024, it is estimated that there are 1,662 cases outstanding. The comparative figure for 2023 is 1,308.
- ^c Costs are reimbursed to the State Claims Agency on receipt of periodic invoices and any costs for cases settled near the end of the prior year are reimbursed on receipt of invoices in the new financial year. Details of any outstanding costs at year end are not readily available.

Cumulative costs of cases completed in 2024

	Claims by		Total
	Employees	Members of the public	
Number of cases	4	363	367
	€000	€000	€000
Department's own legal costs	27	687	714
Payments by/on behalf of Department/Office			
Compensation	125	28	153
Legal costs	—	10,919	10,919
Other costs	11	45	56
Total	163	11,679	11,842 ^a

- Note ^a Generally, the total cost impacts at the time and year of settlement. This is particularly the position in relation to immigration cases which account for the majority of expenditure in this area.

6.5 Prompt payment of account interest

The amount of prompt payment interest incurred by the Department in 2024 was €22,256 (2023: €15,672).

6.6 EU funding ^a

The outturns shown in appropriations in aid subhead 2 include payments in respect of activities which are co-financed by the EU. Estimates of receipts and actual outturns were as follows.

Subhead description	2024		2023
	Estimate	Outturn	Outturn
	€000	€000	€000
ESF - Programme for Employability, Inclusion and Learning (PEIL) 2014 – 2020 (ESF)	1	14,338	1

Note ^a The European Social Fund is the European Union (EU)'s main instrument for investing in people, a new ESF programme called the ESF+ 2021-2027 has commenced.

6.7 Write-off

	2024	2023
	€000	€000
Irish Film Classifications Office (IFCO) bad debt write-off	58	—
	58	—