

## **Appropriation Account 2019**

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### **Vote 22**

### **Courts Service**

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## Introduction

As Accounting Officer for Vote 22, 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 2019 for such of the salaries and expenses of the Courts Service and of the Supreme Court, the Court of Appeal, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain minor services as are not charged to the Central Fund.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2019, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €793,000 is liable for surrender to the Exchequer.

The service is governed by a Board consisting of a chairperson and 17 other members. In accordance with the Courts Service Act 1998, the term of office of the Board is three years. The current Board was established on 9 November 2017. The Board is responsible for determining policies for the Service and for overseeing their implementation. It performs these functions directly and through the committees of the Board.

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

## Statement of Accounting Policies and Principles

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

### ***Valuation of land and buildings***

In 2016, the policy was adopted of valuing buildings every five years on the basis of depreciated replacement cost and a programme of valuing buildings on this basis commenced. Depreciated replacement cost is the current cost of replacing the asset with its modern equivalent asset less deduction for physical deterioration and all relevant forms of obsolescence and optimisation. Buildings in use which have not yet been revalued are stated at historic cost. Land and buildings not in use but required for future development are valued at market value.

### ***Depreciation***

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

Buildings are depreciated at rate of 2% per annum on a straight line basis.

## 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 Courts Service. This responsibility is exercised in the context of the resources available to me and my other obligations as Chief Executive Officer. 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 the Courts Service and the Financial Shared Services Centre Killarney for the provision of financial shared services, and the National Shared Services Office for the provision of human resource services and payroll services.

I rely on a letter of assurance from the relevant Accounting Officers of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to the Courts Service.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows:

### *Financial control environment*

I confirm that a control environment including 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.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

### *Administrative controls and management reporting*

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

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

### ***Non-compliance with procurement rules***

The Courts Service ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. In total 15 supply arrangements were reported under Circular 40/02 in 2019 with a total value of €2,839,103 (excluding VAT). These are broken down as follows

- Seven contracts with a value of €873,356 are considered non-competitive and non-compliant as the contracts were extended beyond their original contract terms.
  - One instance with a value of €97,829 where procurement is currently underway and is expected to be completed in 2020.
  - One instance with a value of €339,539 arose due to transitional delays in migrating to new service providers.
  - Three items valued at €152,853 will be addressed in 2020.
  - For the remaining two items valued at €283,135, we are awaiting recommendations of a high level working group on the Fines Act to inform the specification for the tender.
- One instance with a value of €151,024 is considered non-competitive but compliant. This was a once off purchase that was required urgently following a security incident in the Family Law Court.
- Seven purchases with a total value of €1,814,723 are considered non-competitive but compliant as they are proprietary purchases.

### ***Audit and Risk Committee***

I confirm that the Courts Service has an Audit and Risk Committee. The Committee is a sub-committee of the Courts Service Board. The role of the Committee is to oversee, advise and support the Board and the Chief Executive Officer/Accounting Officer by reviewing the comprehensive of assurances on a range of matters including the integrity of internal financial controls, risk management and financial statements. The Committee operates under a written charter and reports annually to the Courts Service Board. It also reviews and approves the internal audit annual work programme.

### ***Internal audit***

I confirm that the Courts Service has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which has been approved by the Courts Service Board. Its work is informed by analysis of the financial and operational risks to which the Service is exposed, and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis. The internal audit function is reviewed periodically by me and by the Audit and Risk Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

In 2018 two internal audit reports highlighted deficiencies in the recording procedures used to support extra attendance claims for certain additional remuneration. These deficiencies are being addressed by the use of a new system for the recording and verification of staff hours worked and the establishment of a working group to examine court operational issues.

### ***Governance***

Good governance is fundamental to the effective operation of the Service. In line with the Civil Service *Corporate Governance Standard*, the existing Corporate Governance Framework was updated. This sets out the statutory basis within which we operate, including the governance arrangements in place, functions and organisational structure, accountability and audit assurance arrangements. This framework was published in 2016. The Courts Service also has an oversight agreement in place with the Department of Justice and Equality.

The *Code of Practice for the Governance of State Bodies 2016* came into effect in September 2016. The Courts Service has a robust governance framework and is, in addition to its compliance with the Civil Service *Corporate Governance Standard*, compliant with the main features of this code which are kept under review.

### ***Risk and control framework***

The Service 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 corporate risk register is in place which identifies the key risks facing the Service. These are evaluated and graded according to their significance. The corporate risk register is reviewed quarterly by the Senior Management Team (SMT) and Audit and Risk Committee. Risk Management is a standing item for the Courts Service Board and the Chief Risk Officer reports to the Board on the operations of risk management. 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 existing controls, planned actions needed to mitigate identified risks and assigns responsibility for operation of controls 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 management and the SMT, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

### ***Review of effectiveness***

I confirm that the Service has procedures to monitor the effectiveness of its risk management and control procedures. The service'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 Service responsible for the development and maintenance of the internal financial control framework.

### ***Internal financial control issues***

No weaknesses in internal financial control were identified in relation to 2019 that resulted in, or may result in, a material loss.

The Service continually reviews and implements recommendations arising from the Comptroller and Auditor General and internal audit to strengthen the control environment, particularly in the areas of ICT infrastructure, business system support applications and procurement. This is a continuous process and the system and its effectiveness is kept under ongoing review.

### ***Other matters of importance***

I am conscious of the current unprecedented and challenging times following the outbreak of the Covid 19 pandemic, and the impact it is having on managing the courts and supporting the judiciary. In responding to this we have put in place contingency planning measures for the operation of courts, the judiciary, support services, and our staff. This has included adapting business technology and innovations to maintain essential front line services to both citizens and courts users, in addition to future planning for the resumption of business.

**Angela Denning**  
Accounting Officer  
Courts Service

14 September 2020

## **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

#### **Vote 22 Courts Service**

##### **Opinion on the appropriation account**

I have audited the appropriation account for Vote 22 Courts Service for the year ended 31 December 2019 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 22 Courts Service for the year ended 31 December 2019, and
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

##### ***Basis of opinion***

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

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

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

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

##### ***Non-compliance with procurement rules***

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with national procurement rules occurred in respect of contracts that operated in 2019.

**Seamus McCarthy**  
Comptroller and Auditor General

20 September 2020

## Vote 22 Courts Service

## Appropriation Account 2019

			2019	2018
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A Manage the courts and support the judiciary				
	<i>Original</i>	138,405		
	<i>Deferred surrender</i>	2,500		
			140,905	139,416
				135,003
<b>Gross expenditure</b>			<b>140,905</b>	<b>139,416</b>
	<i>Deduct</i>			
B Appropriations-in-aid			<b>47,781</b>	<b>47,084</b>
				<b>49,508</b>
<b>Net expenditure</b>				
	<i>Original</i>	90,624		
	<i>Deferred surrender</i>	2,500		
			<b>93,124</b>	<b>92,332</b>
				<b>85,495</b>

## Surplus

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

	2019	2018
	€	€
Surplus	792,780	4,111,785
Deferred surrender	—	(2,500,000)
<b>Surplus to be surrendered</b>	<b>792,780</b>	<b>1,611,785</b>

**Angela Denning**  
Accounting Officer  
Courts Service

30 March 2020

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2019

	2019	2018
	€000	€000
Programme cost	42,642	40,840
Pay	54,543	52,524
Non pay	42,231	41,639
<b>Gross expenditure</b>	<b>139,416</b>	<b>135,003</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>47,084</b>	<b>49,508</b>
<b>Net expenditure</b>	<b>92,332</b>	<b>85,495</b>
<b>Changes in capital assets</b>		
Purchases cash	(7,192)	
Depreciation	7,912	
Loss on disposals	1	2,980
<b>Changes in net current assets</b>		
Decrease in closing accruals	(837)	
Decrease in stock	48	482
<b>Direct expenditure</b>	<b>92,264</b>	<b>88,957</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	53,106	49,308
Notional rents <sup>a</sup>	3,605	3,481
<b>Net programme cost</b>	<b>148,975</b>	<b>141,746</b>

Note <sup>a</sup> Notional rents for OPW owned buildings occupied by the Courts Service.

#### 1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 22 borne elsewhere.

	2019	2018
	€000	€000
Vote 9 Office of the Revenue Commissioners	185	180
Vote 12 Superannuation and Retired Allowances	14,729	12,802
Vote 13 Office of Public Works	1,343	1,714
Vote 18 National Shared Services Office	106	101
Vote 20 An Garda Síochána	200	196
Vote 24 Justice and Equity – Financial Shared Services Centre	296	292
Central Fund – Judicial salaries and pensions	36,247	34,023
	<b>53,106</b>	<b>49,308</b>



## Note 2 Statement of Financial Position as at 31 December 2019

	Note	2019 €000	2018 €000
<b>Capital assets</b>	2.1	207,247	213,046
<b>Current assets</b>			
Bank and cash	2.2	63	4,530
Stocks	2.3	178	226
Prepayments		2,375	2,712
Accrued income		2,200	1,846
Other debit balances	2.4	3,429	1,406
<b>Total current assets</b>		8,245	10,720
<b>Less current liabilities</b>			
Accrued expenses		2,132	3,329
Other credit balances	2.5	3,359	2,788
Net Exchequer funding	2.6	133	3,148
<b>Total current liabilities</b>		5,624	9,265
<b>Net current assets</b>		2,621	1,455
<b>Net assets</b>		<b>209,868</b>	<b>214,501</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.7	<b>209,868</b>	<b>214,501</b>

## 2.1 Capital assets

	Land and buildings <sup>a, b</sup>	IT and office equipment	Furniture and fittings	Capital Assets under development	Total
	€000	€000	€000	€000	€000
<b>Gross assets</b>					
Cost or valuation at 1 January 2019	269,520 <sup>b</sup>	49,385	32,656	2,930	354,491
Additions	261	1,036	101	5,417	6,815
Brought into use	227	4,187	—	(4,414)	—
Revaluation	(233)	—	—	—	(233)
Adjustment <sup>c</sup>	(6,146)	(31)	—	—	(6,177)
Disposals	—	—	(60)	—	(60)
Cost or valuation at 31 December 2019	263,629	54,577	32,697	3,933	354,836
<b>Accumulated depreciation</b>					
Opening balance at 1 January 2019	66,681	42,941	31,823	—	141,445
Depreciation for the year	5,125	2,614	173	—	7,912
Depreciation on adjustment	(1,679)	(30)	—	—	(1,709)
Depreciation on disposals	—	—	(59)	—	(59)
Cumulative depreciation at 31 December 2019	70,127	45,525	31,937	—	147,589
<b>Net assets at 31 December 2019</b>	<b>193,502</b>	<b>9,052</b>	<b>760</b>	<b>3,933</b>	<b>207,247</b>
Net assets at 31 December 2018	202,839	6,444	833	2,930	213,046

Note <sup>a</sup> Section 26 of the Courts Service Act 1998 provides for the Courts Service to hold legal title in respect of certain land and buildings.

<sup>b</sup> The Courts Service currently owns 48 buildings and five sites. Of these, 40 buildings and four sites have been revalued. There were no valuations carried out in 2019. It is our intention to complete valuations of the remaining eight buildings (seven PPP courthouses and the Dundalk courthouse) and one site (Dungloe) in 2020.

<sup>c</sup> A review of the fixed asset register in 2019 led to an adjustment being made which in total amounted to a reduction in the net book value of capital assets of €4.468 million.

**2.2 Bank and cash**

at 31 December	<b>2019</b>	<b>2018</b>
	<b>€000</b>	<b>€000</b>
PMG balances	(1,324)	3,641
Other vote-related bank account balances <sup>a</sup>	1,387	889
	<b>63</b>	<b>4,530</b>

Note <sup>a</sup> Represents the balances held by the Courts Service at 31 December each year in Exchequer-related bank accounts. Not included are account balances totalling €8.717 million (€7.68 million in 2018) which principally consist of non-Exchequer receipts relating to maintenance lodgements under family law, bail money lodgements and court poor box receipts.

**2.3 Stocks**

at 31 December	<b>2019</b>	<b>2018</b>
	<b>€000</b>	<b>€000</b>
Stationery	131	170
Consumables	16	19
Miscellaneous	31	37
	<b>178</b>	<b>226</b>

**2.4 Other debit balances**

at 31 December	<b>2019</b>	<b>2018</b>
	<b>€000</b>	<b>€000</b>
Advances to OPW	2,820	1,148
Recoupable salaries	168	20
Other debit suspense items	410	214
Imprests	31	24
	<b>3,429</b>	<b>1,406</b>

**2.5 Other credit balances**

at 31 December	2019	2018
	€000	€000
<b>Amounts due to the State</b>		
Income tax	811	760
Professional services withholding tax	30	39
Value added tax	245	82
Pay related social insurance	419	378
Court fees collected on behalf of other votes	(194)	—
Fines	330	323
Funds for surrender to the Exchequer <sup>a</sup>	1,387	889
	<u>3,028</u>	<u>2,471</u>
Payroll deductions held in suspense	312	316
Other credit suspense items	19	1
	<u><b>3,359</b></u>	<u><b>2,788</b></u>

Note <sup>a</sup> This balance represents the balances held by the Courts Service at 31 December each year in Exchequer-related bank accounts.

**2.6 Net Exchequer funding**

at 31 December	2019	2018
	€000	€000
Surplus to be surrendered	792	1,612
Deferred surrender	—	2,500
Exchequer grant undrawn	(659)	(964)
<b>Net Exchequer funding</b>	<u><b>133</b></u>	<u><b>3,148</b></u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	63	4,530
Debit balances: suspense	3,429	1,406
	<u>3,492</u>	<u>5,936</u>
<b>Creditors</b>		
Due to State	(3,028)	(2,471)
Credit balances: suspense	(331)	(317)
	<u>(3,359)</u>	<u>(2,788)</u>
	<u><b>133</b></u>	<u><b>3,148</b></u>

**2.7 State funding account**

	Note	2019	2018
		€000	€000
Balance at 1 January		214,501	220,598
Disbursements from the Vote			
Estimate provision	93,124		
Surplus to be surrendered	(792)		
Deferred surrender	—		
Net vote		92,332	85,495
Expenditure (cash) borne elsewhere	1.1	53,106	49,308
Non cash item – transfer of assets	2.1	—	(2,470)
Non cash item – revaluations	2.1	(233)	(165)
Non cash item - adjustment	2.1	(4,468)	—
Non cash expenditure – notional rent	1	3,605	3,481
Net programme cost	1	(148,975)	(141,746)
<b>Balance at 31 December</b>		<b>209,868</b>	<b>214,501</b>

**2.8 Commitments****a) Global commitments**

At 31 December	2019	2018
	€000	€000
Procurement of goods and services		
ICT	1,699	2,091
Leases <sup>a</sup>	13,607	17,063
Refurbishment loan <sup>b</sup>	9,016	10,809
PPP	717,010	748,780
<b>Total of legally enforceable commitments</b>	<b>741,332</b>	<b>778,743</b>

Note <sup>a</sup> The commitment for leases now includes capital leases which were not previously included. The 2018 lease commitment has been updated accordingly.

<sup>b</sup> The loan was taken out to fund refurbishment of the Courthouse at Washington Street, Cork. The principal (capital) element of this loan outstanding at year end, amounting to €7.815 million (2018: €9.915 million) is disclosed under multi-annual capital commitments. The balance of the commitment relates to interest.

**b) Multi-annual capital commitments**

Project	Cumulative expenditure to 31 December 2018	Expenditure in 2019	Project commitments in subsequent years	Expected total spend lifetime of project 2019	Expected total spend lifetime of project 2018
	€000	€000	€000	€000	€000
Refurbishment loan for Washington Street Courthouse	15,805	1,380	7,815	25,000	25,000

**c) Capital cost of Public Private Partnership projects**

	Cumulative expenditure to 31 December 2018	Expenditure in 2019	Legally enforceable commitments to be met in subsequent years	Project total 2019	Project total 2018
	€000	€000	€000	€000	€000
Criminal Courts Complex	210,453	22,136	361,291	593,880	596,736
PPP bundle <sup>a</sup>	33,224	15,630	355,719	404,573	395,721
<b>Total</b>	<b>243,677</b>	<b>37,766</b>	<b>717,010</b>	<b>998,453</b>	<b>992,457</b>

Note <sup>a</sup> The contract for the PPP bundle of projects provided for claims, in particular in relation to latent defects in historical buildings. In May 2019 agreement was reached with the contractor to pay €8.9 million (excluding VAT) on a phased basis over the three-year period 2019–2021. Expenditure in 2019 (€15.63 million) included €2.44 million paid in relation to these claims. The balance of €6.46 million is included in commitments to be met in subsequent years.

**2.9 Matured liabilities**

There were matured liabilities of €1,349 at the end of 2019. (There were no matured liabilities undischarged at the end of 2018).

### Note 3 Vote Expenditure

#### Analysis of administration expenditure

Administration expenditure set out below are included in Programme A to present complete programme costings.

		2019		2018
		Estimate provision		Outturn
		€000	€000	€000
i	Salaries, wages and allowances		56,805	54,543
ii	Travel and subsistence		3,013	3,388
iii	Training and development and incidental expenses		6,291	8,261
iv	Postal and telecommunication services		2,003	3,030
v	Office equipment and external IT services			
		<i>Original</i>	9,520	
		<i>Deferred surrender</i>	2,500	
			12,020	12,040
vi	Office premises expenses		18,076	14,990
vii	Consultancy services and value for money and policy reviews		100	522
			<b>98,308</b>	<b>96,774</b>
				<b>94,163</b>

#### Significant variations

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

#### iii Training and development and incidental expenses

*Estimate provision: €6.291 million, outturn: €8.261 million*

The overspend of €1.97 million on training and development and incidental expenses was due to the following:

- Increase in interpreting services and associated mileage costs.
- Increase in compensation claims due to the payment of two large compensation settlement payments, alongside the associated legal costs which, by their nature, are difficult to predict.
- Temporary contract support.
- Increase on the VAT rate charged for jury minding and jury meals in Dublin.

The final outturn of €8.261 million was 31% higher than the original estimate.

**iv      Postal and telecommunication services**

*Estimate provision: €2.003 million, outturn: €3.03 million*

The overspend of €1.027 million on postal and telecommunications was due to the following:

- An increase on standard postal rates and meter costs in February 2019.
- The ongoing delay in the transfer of the Courts Service telephone network from wide area network (WAN) to the Government cloud network which was anticipated to generate savings.

The final outturn of €3.03 million was 51% higher than original estimate.

**vii      Consultancy services and value for money and policy reviews**

*Estimate provision: €100,000, outturn: €522,000*

The overspend of €422,000 on consultancy services and value for money and policy reviews was due to the following:

- The payment of a number of invoices in 2019 relating to 2018.
- The extension of the consultancy contract in relation to the Long Term Strategic Vision 2030.
- The costs associated with a review of the Courts Services Online System which was not anticipated.
- The final outturn of €522,000 was 422% higher than the original estimate.



**Programme A Manage the Courts and Support the Judiciary**

		<b>2019</b>		<b>2018</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
A.1	Administration – pay		56,805	52,524
A.2	Administration – non pay			
	<i>Original</i>	39,003		
	<i>Deferred surrender</i>	2,500		
		41,503	42,231	41,639
A.3	Courthouses (capital works)	4,880	4,876	5,041
A.4	PPP costs	37,717	37,766	35,799
		<b>140,905</b>	<b>139,416</b>	<b>135,003</b>

**Note 4 Receipts****4.1 Appropriations-in-aid**

		<b>2019</b>		<b>2018</b>
		<b>Estimated</b>	<b>Realised</b>	<b>Realised</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
1	Fees	44,693	43,972	46,222
2	Miscellaneous	1,442	1,448	1,382
3	Receipts from additional superannuation contributions on public service remuneration <sup>a</sup>	1,646	1,664	1,904
<b>Total</b>		<b>47,781</b>	<b>47,084</b>	<b>49,508</b>

Note <sup>a</sup> The 2018 figure refers to pension related deductions. These were replaced by additional superannuation contributions from 1 January 2019.

#### 4.2 Extra receipts payable to the Exchequer

	2019	2018
	€000	€000
Balance at 1 January	—	—
Road Traffic Act fines	5,427	5,353
Refunds <sup>a</sup>	(84)	(346)
Other fines <sup>b</sup>	2,831	1,843
Other receipts <sup>c</sup>	170	135
Total transferred to Exchequer	(8,344)	(6,985)
Balance as at 31 December	—	—

- Notes
- <sup>a</sup> There was a decrease in refunds in 2019 compared to 2018 due, in the main, to the large number of Garda Fixed Charge Notice appeal refunds relating to incorrectly issued summonses made in 2018.
  - <sup>b</sup> The increase in Other Fines receipts is due to a combination of factors:
    - (i) an increase of circa €620,000 in Circuit Court Exchequer Fines in 2019 compared to 2018,
    - (ii) an increase of circa €200,000 in bail transferred to the Exchequer in 2019 compared to 2018, and
    - (iii) fluctuations in fines collection and refunds issued following appeals.
  - <sup>c</sup> The Office of the Accountant of the Courts of Justice holds funds from the Companies Liquidation Account for seven years before they are due to be paid over to the Department of Finance. The 2019 receipts relate to funds lodged in 2012. The balance of these funds as at the 31 December 2019 is €2.968 million.

#### 4.3 Fines and fees collected on behalf of other Departments

Direct payments were made to the following government departments/agencies in respect of fines and fees collected by the Court Service on their behalf in 2019.

	2019	2018
	€000	€000
Balance at 1 January	—	—
Revenue Commissioners		
- Revenue fines <sup>a</sup>	826	848
- excise duty <sup>b</sup>	3,356	4,884
Department of Communications, Climate Action and Environment	27	13
Department of Agriculture, Food and the Marine <sup>c</sup>	268	30
Total transferred	(4,477)	(5,775)
Balance as at 31 December	—	—

- Note
- <sup>a</sup> Moneys collected relate to court fines imposed where the prosecutor is the Revenue Commissioners.
  - <sup>b</sup> Moneys collected relate to fees for certain licensing applications such as extension of opening hours and special exemption orders which are received by the Court Service on behalf of the Revenue Commissioners. The reduction in excise duty in 2019 compared with 2018 is due to a reduction in the number of special exemption applications in 2019.
  - <sup>c</sup> Fines paid to the Department of Agriculture, Food and Marine were higher in 2019 compared to 2018 due to a number of high value fines received in relation to the Circuit Court in 2019.

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

Full time equivalents	2019	2018
Number of staff at year end	1,080	1,049

### 5.2 Pay

	2019 €000	2018 €000
Pay	49,527	47,822
Higher, special or additional duties allowance	161	155
Other allowances	920	951
Overtime	332	295
Employer's PRSI	3,603	3,301
<b>Total pay</b>	<b>54,543</b>	<b>52,524</b>

### 5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2019	2018
			€	€
Higher, special or additional duties	56	3	12,554	22,878
Other allowances	226	14	16,896	19,585
Overtime	172	7	23,680	20,950
Extra remuneration in more than one category	60	13	25,534	22,154

### 5.4 Other remuneration arrangements

A total of €38,809 was paid in 2019 to three retired civil servants in receipt of civil service pensions who were engaged for short periods during 2019. This amount is made up of remuneration of €16,567 and €22,242 for travel and subsistence expenses. The pension abatement rule was applied in accordance with section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

Salary costs of €201,277 were recouped from tribunals and government departments in respect of staff on secondments for 2019.

**5.5 Salary overpayments**

at 31 December	Number of recipients	2019 €	2018 €
Overpayments	76	120,527	135,865
Recovery plans in place	20	28,353	14,822

Four individuals with recovery plans in place to a value of €1,672 transferred to other Departments in the year.

**Note 6 Miscellaneous****6.1 Compensation and legal costs**

					2019 Total	2018 Total
	Number of cases	Compensation awarded €000	Legal costs awarded and paid €000	Legal costs paid by Courts Service €000	€000	€000
Claims by members of the public	28	474	447	201	1,122	1,080

Note Total payments in respect of third-party legal costs and compensation costs amounted to €921,687. These include payments in respect of proceedings dealt with by State Claims Agency amounting to €313,641 and proceedings in which the Courts Service was a party including proceedings by way of judicial review.

## **Appendix A State-owned lands and buildings controlled or managed by the Courts Service which do not have valuations**

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### **The Courts Service currently manages the following:**

- 1 Cork District Court, Anglesea Street, Cork City (PPP)
- 2 Limerick Courthouse, Mulgrave Street, Co. Limerick (PPP)
- 3 Drogheda Courthouse, St. Patrick's Lane, Co. Louth (PPP)
- 4 Mullingar Courthouse, Mount Street, Mullingar, Co. Westmeath (PPP)
- 5 Waterford Courthouse, Catherine Street, Waterford City (PPP)