



## **Appropriation Account 2014**

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### **Vote 20**

### **Garda Síochána**

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## Introduction

As Accounting Officer for Vote 20, 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 2014 for the salaries and expenses of the Garda Síochána, including pensions, etc; for the payment of certain witnesses' expenses, and for payment of a grant-in-aid.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2014, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.8 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 have been applied in the preparation of the account except for the following:

### ***Depreciation***

Capital assets are depreciated on a straight line basis over their estimated useful life starting in the month recorded in the fixed asset register.

The standard depreciation rates are applied in respect of office and IT equipment, and furniture and fittings. The following depreciation rates apply to other capital assets

- Aircraft: 5% per annum
- Boats: 10% per annum
- Vehicles: 25% per annum

### ***Land and buildings***

The Minister for Justice and Equality owns eight Garda stations which are included in the appropriation account of the Office of Public Works (Vote 13).

### ***Comparative figures***

Comparative figures for 'Bank and cash' (Note 2.4) for 2013 have been reclassified and adjusted for the inclusion of commercial bank account balances following a policy clarification.

## 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 An Garda Síochána. This responsibility is exercised in the context of the resources available to me and my other obligations as the Commissioner of An Garda Síochána. 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.

I have fulfilled my responsibilities in relation to the requirements of the Service Level Agreements between An Garda Síochána and the Financial Shared Services Centre of the Department of Justice and Equality and the Shared Services Office for the provision of financial and payroll shared services.

I rely on letters of assurance from the Accounting Officers of Vote 24-Justice and Equality and Vote 18-Shared Services that the appropriate controls are exercised in the provision of shared services to this Office.

#### ***Financial control environment***

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

- financial responsibilities have been assigned at management level with corresponding accountability
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned
- formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action
- there is an audit committee to advise me in discharging my responsibilities for the internal financial control system.

#### ***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 An Garda Síochána
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines.

#### ***Procurement***

An Garda Síochána 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. An Garda Síochána complied with the guidelines with the exception of 85 contracts to the value of €11,080,896 which were listed in my annual return in respect of Circular 40/2002. Fourteen contracts to a value of €2,222,249 included payments to sole suppliers and security related services. In addition, fourteen contracts to a value of €1,757,810 were extended beyond the original contract date without competitive procurement and tenders are in progress in 2015 for these services. Twenty contracts to a value of €2,184,434 in respect of medical services were paid in accordance with Department of Public Expenditure and Reform sanctioned rates for professional services and a competitive tender has been undertaken. In the other 37 cases with a value of €4,916,403, local contract arrangements were in place contrary to national procurement guidelines. An Garda Síochána has already put contracted arrangements in place for a number of these supplies and is taking steps to put tenders in place in 2015 for the remainder.

***Internal Audit and Audit Committee***

I confirm that An Garda Síochána has an internal audit function with appropriately trained personnel. Its work is informed by analysis of the financial risks to which An Garda Síochána 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 over a reasonable period. The internal audit function is reviewed periodically by me and the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

***Significant financial risks******Fixed charge processing system***

Reports concerning the operation of the Fixed Charge Processing System published by the Comptroller and Auditor General and the Garda Inspectorate identified significant control weaknesses and risks in relation to the issuing and collection of fixed charge notices.

In response, An Garda Síochána implemented a comprehensive list of enhanced internal control procedures and policies in June 2014 including the introduction of a centralised cancelling authority for fixed charge notices.

The Garda Professional Standards Unit published a report in January 2015 which examined the implementation of the revised policies and procedures implemented in June 2014. The report highlighted a significant enhancement in internal controls and associated compliance with revised policies and a number of additional recommendations were identified to further enhance the control environment.

In addition, Garda Internal Audit Section and the Garda Professional Standards Unit undertake regular audit checks to ensure compliance with policies and procedures.

***Audit of a National Garda Specialist Unit***

A joint audit by the Garda Internal Audit Section and the Garda Professional Standards Unit of a National Garda Specialist Unit was undertaken during 2014 which identified control failures in relation to the oversight and authorisation of claims in addition to staff absence management.

The control failures identified are currently the subject of further investigations and ongoing audit review. Garda management have implemented enhanced procedures to address the audit findings.

**Nóirín O'Sullivan**  
Accounting Officer  
An Garda Síochána

27 March 2015

## **Comptroller and Auditor General**

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

#### **Vote 20 Garda Síochána**

I have audited the appropriation account for Vote 20 An Garda Síochána for the year ended 31 December 2014 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, and in accordance with standard accounting policies and principles for appropriation accounts.

#### ***Responsibility of the Accounting Officer***

In accordance with Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is required to prepare the appropriation account. By law, the account must be submitted to me by 31 March following the end of the year of account.

The Accounting Officer is also responsible for the safeguarding of public funds and property under her control, for the efficiency and economy of administration by An Garda Síochána and for the regularity and propriety of all transactions in the appropriation account.

#### ***Responsibility 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 accounts of all Votes and to perform such tests as I consider appropriate for the purpose of the audit.

Upon completion of the audit of an appropriation account, I am obliged to provide a certificate stating whether, in my opinion, the account properly presents the receipts and expenditure related to the Vote. I am also required to refer to any material case in which

- a department or office has failed to apply expenditure recorded in the account for the purposes for which the appropriations made by the Oireachtas were intended, or
- transactions recorded in the account do not conform with the authority under which they purport to have been carried out.

Under Section 3 (10) of the Comptroller and Auditor General (Amendment) Act 1993, I am required to prepare each year, a report on any matters that arise from the audits of the appropriation accounts or examinations of accounting controls.

#### ***Scope of audit***

An audit includes examination, on a test basis, of evidence relevant to the amounts and regularity of financial transactions included in the account and an assessment of whether the accounting provisions of the Department of Public Expenditure and Reform's *Public Financial Procedures* have been complied with.

The audit involves obtaining sufficient evidence to give reasonable assurance that the appropriation account is free from material misstatement, whether caused by fraud or other irregularity or error. I also seek to obtain evidence about the regularity of financial transactions in the course of the audit. In forming the audit opinion, the overall adequacy of the presentation of the information in the appropriation account is evaluated.

***Opinion on the appropriation account***

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 20 An Garda Síochána for the year ended 31 December 2014.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Garda Síochána. The appropriation account is in agreement with the books of account.

***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 2014.

***Control failures***

The Accounting Officer has also disclosed in the Statement on Internal Financial Control that there is an ongoing investigation into control failures in a national Garda specialist unit in relation to the oversight and authorisation of claims for payments and the management of staff absences.

**Seamus McCarthy**

Comptroller and Auditor General

10 August 2015

## Vote 20 Garda Síochána

### Appropriation Account 2014

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A	Working with communities to protect and serve			
	<i>Original</i>	1,343,618		
	<i>Supplementary</i>	97,910		
			1,441,528	1,439,854
				1,458,240
<b>Gross expenditure</b>				
	<i>Original</i>	1,343,618		
	<i>Supplementary</i>	97,910		
			1,441,528	1,439,854
				1,458,240
	<i>Deduct</i>			
B	<b>Appropriations-in-aid</b>			
	<i>Original</i>	104,130		
	<i>Supplementary</i>	22,670		
			126,800	126,892
				136,605
<b>Net expenditure</b>				
	<i>Original</i>	1,239,488		
	<i>Supplementary</i>	75,240		
			1,314,728	1,312,962
				1,321,635

#### Surplus for surrender

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2014	2013
	€	€
Surplus to be surrendered	1,765,512	1,435,844

### Analysis of administration expenditure

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	<i>Original</i> 863,784		
	<i>Supplementary</i>	65,000	928,784	931,418
ii	Travel and subsistence	<i>Original</i> 14,483		
	<i>Supplementary</i>	(518)	13,965	13,940
iii	Training and development and incidental expenses	<i>Original</i> 12,706		
	<i>Supplementary</i>	(206)	12,500	13,336
iv	Postal and telecommunications services	<i>Original</i> 39,647		
	<i>Supplementary</i>	3,047	42,694	41,259
v	Office equipment and external IT services	<i>Original</i> 19,212		
	<i>Supplementary</i>	6,538	25,750	25,830
vi	Maintenance of Garda premises	<i>Original</i> 721		
	<i>Supplementary</i>	1,719	2,440	2,901
vii	Consultancy services and value for money and policy reviews	<i>Original</i> 261		
	<i>Supplementary</i>	(111)	150	160
viii	Station services	<i>Original</i> 18,700		
	<i>Supplementary</i>	1,175	19,875	19,458
ix	Garda Reserve	<i>Original</i> 895		
	<i>Supplementary</i>	205	1,100	593
x	EU Presidency/OSCE		—	—
			1,047,258	1,048,895
				1,063,059



## Notes to the Appropriation Account

### 1 Operating Cost Statement 2014

	<b>2014</b>		<b>2013</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>
Programme cost		390,959	395,181
Pay <sup>a</sup>		931,418	949,419
Non pay		117,477	113,640
<b>Gross expenditure</b>		<b>1,439,854</b>	<b>1,458,240</b>
<i>Deduct</i>			
<b>Appropriations-in-aid</b>		<b>126,892</b>	<b>136,605</b>
<b>Net expenditure</b>		<b>1,312,962</b>	<b>1,321,635</b>
<b>Changes in capital assets</b>			
Purchases cash (note 1.2)	(17,195)		
Depreciation	12,091		
Disposals cash	35		
Loss on disposals	201	(4,868)	1,409
<b>Assets under development</b>			
Cash payments		(481)	(425)
<b>Changes in net current assets</b>			
Decrease in closing accruals	(109)		
Increase in stock	(477)		
		(586)	(3,244)
<b>Direct expenditure</b>		<b>1,307,027</b>	<b>1,319,375</b>
<b>Expenditure borne elsewhere</b>			
Net allied services expenditure (note 1.1)		22,012	20,147
<b>Net programme cost</b>		<b>1,329,039</b>	<b>1,339,522</b>

<sup>a</sup> The pay figure for 2013 includes salaries for the EU Presidency amounting to €2,857,433.

**1.1 Net Allied Services Expenditure**

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 20 borne elsewhere

		<b>2014</b>	<b>2013</b>
		<b>€000</b>	<b>€000</b>
Vote 12 Superannuation and Retired Allowances		—	535
Vote 13 Office of Public Works	e	18,059	15,922
Vote 18 Shared Services	e	2,105	4,808
Vote 24 Justice and Equality - Financial Shared Services Centre	e	2,968	—
<i>Less</i>			
Services provided by An Garda Síochána to other Votes	e	(1,120)	(1,118)
		<b>22,012</b>	<b>20,147</b>

“e” indicates that the number is an estimate value or an apportioned cost.

Garda transport was made available without charge to the Irish Prison Service personnel to convey prisoners to court.

Assistance was rendered to An Garda Síochána by the Defence Forces in the disposal of explosive materials, without payment.

An Garda Síochána availed of Air Corps aircraft during 2014 without payment. Air Corps support was also provided without charge in relation to the operation of the Garda fixed-wing aircraft and pilot costs of Garda helicopters.

**1.2 Accrued Expenses**

Included in 2014 accrued expenses of €11.83 million is an amount of €4.79 million in respect of a Garda Information Systems upgrade associated with a Windows 7 migration. This relates to the lease purchase and installation of 7,027 desktop computers in 2014 under a Department of Public Expenditure and Reform framework agreement for a fixed price over the five year period 2015 – 2019 as part of a lease agreement at a total financing cost of €417,951.

## 2 Balance Sheet as at 31 December 2014

	Note	2014 €000	2013 €000
<b>Capital assets</b>	2.2	43,218	33,672
<b>Capital assets under development</b>	2.3	3,582	3,101
		<b>46,800</b>	<b>36,773</b>
<b>Current assets</b>			
Bank and cash	2.4	16,947	25,735
Stocks	2.5	5,097	4,620
Prepayments		6,239	6,211
Accrued income		2,719	1,086
Other debit balances	2.6	13,585	3,647
Net Exchequer funding due	2.8	34	(98)
<b>Total current assets</b>		<b>44,621</b>	<b>41,201</b>
<b>Less current liabilities</b>			
Accrued expenses		11,827	5,597
Other credit balances	2.7	30,566	29,284
<b>Total current liabilities</b>		<b>42,393</b>	<b>34,881</b>
<b>Net current assets</b>		<b>2,228</b>	<b>6,320</b>
<b>Net assets</b>		<b>49,028</b>	<b>43,093</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>49,028</b>	<b>43,093</b>

2.1 State Funding Account	Note	2014 €000	2013 €000
Balance at 1 January		43,093	40,833
Disbursements from the Vote			
Estimate provision	Account	1,314,728	
Surplus to be surrendered	Account	(1,766)	
Net vote		1,312,962	1,321,635
Expenditure (cash) borne elsewhere	1	22,012	20,147
Net programme cost	1	(1,329,039)	(1,339,522)
<b>Balance at 31 December</b>		<b>49,028</b>	<b>43,093</b>

**2.2 Capital Assets**

	<b>Aircraft</b>	<b>Motor boat</b>	<b>Vehicles and equipment</b>	<b>Office and IT equipment</b>	<b>Furniture and fittings</b>	<b>Total</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>Gross assets</b>						
Cost or valuation at 1 January 2014	17,072	1,060	61,822	153,958	5,419	239,331
Additions	—	—	12,104	9,434	335	21,873
Disposals	—	—	(8,016)	(2,141)	—	(10,157)
Cost or valuation at 31 December 2014	17,072	1,060	65,910	161,251	5,754	251,047
<b>Accumulated depreciation</b>						
Opening balance at 1 January 2014	10,076	805	48,253	143,470	3,055	205,659
Depreciation for the year	826	72	5,442	5,281	470	12,091
Depreciation on disposals	—	—	(7,840)	(2,081)	—	(9,921)
Cumulative depreciation at 31 December 2014	10,902	877	45,855	146,670	3,525	207,829
<b>Net assets at 31 December 2014</b>	<b>6,170</b>	<b>183</b>	<b>20,055</b>	<b>14,581</b>	<b>2,229</b>	<b>43,218</b>
<b>Net assets at 31 December 2013</b>	<b>6,996</b>	<b>255</b>	<b>13,569</b>	<b>10,488</b>	<b>2,364</b>	<b>33,672</b>

**2.3 Capital Assets under Development**

at 31 December 2014	<b>Schengen Project<sup>a</sup></b>	<b>MIMS Project<sup>b</sup></b>	<b>Total</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>
Amounts brought forward at 1 January 2014	2,676	425	3,101
Cash payments for the year	—	481	481
Transferred to the asset register	—	—	—
Balance at 31 December 2014	2,676	906	3,582

<sup>a</sup> The Schengen Information System was developed as part of the Schengen Convention which allows for the removal of internal borders and provides increased co-operation between EU member state police forces. There is currently no signed contract in place for the Schengen Information System. Contract negotiations are taking place between the preferred supplier and An Garda Síochána. The project has an estimated cost of €23.9 million but no commitment arises until a decision is made to proceed with the project.

<sup>b</sup> The Major Investigation Management System supports specialist units within An Garda Síochána in the capture, analysis and dissemination of intelligence. The MIMS project has an estimated cost of €28.7 million and a supplier has been sourced after a tender competition. Phase 2 development commenced in 2013 and the remaining phases of this project are subject to available funding.

<b>2.4 Bank and Cash</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>
PMG balances and cash	(2,807)	(2,307)
Orders outstanding	(450)	(5)
Commercial bank accounts	20,204	28,047
	<u>16,947</u>	<u>25,735</u>

The commercial bank account balance reflects €15,355,000 in 2014 (2013: €23,667,000) in respect of a commercial bank account operated by Department of Justice and Equality – Financial Shared Services.

<b>2.5 Stocks</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>
Stationery	427	435
Telecommunications stock	877	1,034
Clothing	2,051	1,586
Technical Bureau	96	128
United Nations stock	76	68
Armoury	1,142	1,008
Miscellaneous	428	361
	<u>5,097</u>	<u>4,620</u>

<b>2.6 Other Debit Balances</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>
Advances to OPW	2,368	2,368
Imprests	709	698
Payroll suspense account (Paypath)	9,752	—
Cycle to Work scheme	548	393
Other debit suspense items	208	188
	<u>13,585</u>	<u>3,647</u>

<b>2.7 Other Credit Balances</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>
Amounts due to the State		
Income Tax	13,937	13,683
Pay Related Social Insurance	5,665	5,441
Professional Services Withholding Tax	546	301
Value Added Tax	367	177
Road Traffic Act fines	207	410
Tax on pension contribution refunds	20	18
Construction Tax	—	6
Garda accounts	4,849	4,380
	<u>25,591</u>	<u>24,416</u>
Payroll deductions held in suspense	4,423	4,342
Garda Reward Fund	330	324
Other credit suspense items	222	202
	<u>30,566</u>	<u>29,284</u>

<b>2.8 Net Exchequer Funding Due</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>

Surplus to be surrendered	1,766	1,436
Exchequer grant undrawn	(1,800)	(1,338)
Net Exchequer funding due	(34)	98

**Represented by:****Debtors**

Bank and cash	16,947	25,735
Debit balances: suspense	13,585	3,647
	30,532	29,382

**Creditors**

Due to State	(25,591)	(24,416)
Credit balances: suspense	(4,975)	(4,868)
	(30,566)	(29,284)

(34)	98
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<b>2.9 Commitments</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>

Total of legally enforceable commitments	32,781	37,590
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The commitment in 2014 amounting to €30.5 million is in respect of the GoSafe road safety camera project.

**2.10 Matured Liabilities**

There were no matured liabilities un-discharged at year end 2014 or in the previous year.

### 3 Programme Expenditure by Subhead

		2014		2013
		Estimate provision		Outturn
		€000	€000	€000
<b>A</b>	<b>Working with communities to protect and serve</b>			
A.1	Administration - pay			
	<i>Original</i>	863,784		
	<i>Supplementary</i>	65,000	928,784	931,418
				946,562
A.2	Administration - non pay			
	<i>Original</i>	106,625		
	<i>Supplementary</i>	11,849	118,474	117,477
				116,497
A.3	Clothing and accessories			
	<i>Original</i>	2,764		
	<i>Supplementary</i>	736	3,500	4,014
				3,889
A.4	St. Paul's Garda Medical Aid Society (grant-in-aid)		124	124
				124
A.5	Transport			
	<i>Original</i>	26,516		
	<i>Supplementary</i>	5,554	32,070	31,150
				33,582
A.6	Communications and other equipment			
	<i>Original</i>	13,957		
	<i>Supplementary</i>	15,693	29,650	29,606
				28,970
A.7	Aircraft			
	<i>Original</i>	1,050		
	<i>Supplementary</i>	200	1,250	1,479
				1,207
A.8	Superannuation, etc.		309,173	308,212
				306,945
A.9	Witnesses' expenses		1,805	1,562
				1,758
A.10	Compensation			
	<i>Original</i>	16,622		
	<i>Supplementary</i>	(1,122)	15,500	13,614
				17,556
A.11	Witness security programme		1,198	1,198
				1,150
			1,441,528	1,439,854
				1,458,240

**Significant variations**

Overall, the gross expenditure in relation to Programme A was €1.67 million lower than provided. The significant variations were as follows:

<b>Description</b>	<b>Less/ (more) than provided €000</b>	<b>Explanation</b>
Administration – pay	(2,634)	The original estimate was increased by €65 million in the supplementary estimate due to an underfunding in the annual provision.
Administration - non pay	997	The original estimate allocation was increased by €11.8 million in the supplementary estimate due to additional funding requirements in a number of subheads including the TETRA radio system, health and safety maintenance works, increased utility charges and a number of demand led areas of expenditure. Additional capital funding of €3 million was provided for ICT projects including an information systems upgrade. Additional expenditure associated with the intake of Garda recruits was incurred on the training budget. The overall additional expenditure was offset in part by budgetary savings under the travel and subsistence subhead in addition to savings in the Garda Reserve subhead following an amendment to the tax treatment of annual allowance payments.
Clothing and accessories	(514)	The original estimate allocation was increased by €736,000 in the supplementary estimate. The additional costs arose from the continued roll-out of an online uniform ordering system during the year which required an increased level of stock to be maintained in addition to the uniform requirements of new Garda recruits.
Transport	920	The original estimate was increased by €5.5 million which included an additional capital allocation of €7 million for the purchase of new vehicles which was offset by savings achieved of €1.5 million for maintenance and running costs of the Garda fleet.
Communications and other equipment	44	As there is no estimate provision for the Safety Camera contract, a supplementary estimate is required each year in order to offset the expenditure on the GoSafe contract. The receipts from the fixed charge processing system are accounted for in appropriations-in-aid.
Aircraft	(229)	The original budget was increased by €200,000 in the supplementary estimate to fund additional maintenance works for Garda aircraft.
Witnesses' expenses	243	The savings arose due to a reduction in operational demand and a number of cost saving initiatives undertaken.
Compensation	1,886	The original budget was decreased by €1.1 million in the supplementary estimate. The savings arose due to fewer large individual settlements and associated costs than originally estimated.



## 4 Receipts

4.1 Appropriations-in-aid		2014		2013
		Estimated	Realised	Realised
	€000	€000	€000	€000
1. Contributions to the Garda Síochána spouses' and children's pension schemes				
Original	12,906			
Supplementary	(306)	12,600	12,677	13,247
2. Contributions to the Garda Síochána pensions scheme				
Original	22,229			
Supplementary	71	22,300	22,376	22,489
3. Miscellaneous receipts (note 4.2)				
Original	10,000			
Supplementary	1,400	11,400	12,143	10,806
4. Receipts from banks in respect of cash escort services				
Original	1,000			
Supplementary	450	1,450	489	2,599
5. Firearm fees				
Original	2,000			
Supplementary	1,600	3,600	3,697	10,755
6. Safety cameras - certain receipts from fixed charges				
Original	100			
Supplementary	17,100	17,200	16,761	14,760
7. Receipts from pension-related deduction on public service remuneration				
Original	55,895			
Supplementary	2,355	58,250	58,749	61,949
		126,800	126,892	136,605

### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Description	Less/(more) than provided €000	Explanation
Miscellaneous receipts	(743)	Receipts for non public duty services were greater than anticipated due to the timeliness of monies received. In addition, greater than anticipated receipts were generated from Road Traffic Act Section 41 charges.
Receipts from banks in respect of cash escort services	961	Although the original estimate was increased by €450,000, a deficit in receipts arose due to a delay in receipt of payment from the Irish Banking Federation for cash escorts provided by An Garda Síochána.

Description	Less/(more) than provided €000	Explanation
Firearm fees	(97)	The original estimate was increased by €1.6 million by way of a supplementary estimate. The additional receipts arose from a greater than estimated number of applications for firearm licences under the three year licensing cycle.
Safety cameras - certain receipts from fixed charges	439	The original budget was increased by €17.1 million by way of a supplementary estimate. This is required each year to fund the cost of the GoSafe safety camera contract from receipts from the fixed charge notice system. A nominal amount of €100,000 is included in the original estimate allocation.
Receipts from pension-related deduction on public service remuneration	(499)	The original estimate was increased by €2.4 million. The number of retirements was lower than originally estimated, resulting in higher numbers serving than estimated in the supplementary estimate.

<b>4.2 Analysis of Miscellaneous Receipts</b>	<b>2014</b>	<b>2013</b>
	<b>€000</b>	<b>€000</b>
Payment for non-public duty services rendered by Gardai	4,457	2,870
Recovery in respect of damage to official vehicles and other Garda property	98	129
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	1,170	1,437
Fees for accident and malicious damage reports	778	709
Contribution for living quarters	52	52
Recoupment of witnesses' expenses	9	8
Recoupment of salaries	3	1
Percentage charge to insurance companies for collection of insurance premia	88	54
Taxi licence fees	159	144
Road Traffic Act - Section 41 charges (charges for detention, removal and storage of vehicles)	2,249	2,094
Fingerprint fees for employment and visa purposes	41	41
Garda masts	1,082	1,083
Carrier liability	357	549
Age cards	283	258
Unclassified items	1,317	1,377
	<u>12,143</u>	<u>10,806</u>

<b>4.3 Extra receipts payable to the Exchequer</b>	<b>2014</b>	<b>2013</b>
	<b>€000</b>	<b>€000</b>
Balance at 1 January	410	920
Receipts from Road Traffic Act fines	3,673	3,927
Transferred to Exchequer	(3,876)	(4,437)
Balance at 31 December	<u>207</u>	<u>410</u>

## 5 Employee Numbers and Pay

	2014	2013
<b>Number of staff at year end</b> (full time equivalents)		
Garda members	12,799	13,093
Student Gardaí	200	—
Civilians	2,054	2,071
	<u>15,053</u>	<u>15,164</u>
	<b>2014</b>	<b>2013</b>
	<b>€000</b>	<b>€000</b>
Pay	634,793	641,619
Higher, special or additional duties allowance	231	321
Other allowances	196,179	198,509
Overtime	37,700	46,486
Employer's PRSI	62,515	62,484
<b>Total Pay</b>	<b><u>931,418</u></b>	<b><u>949,419</u></b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2014 €	Maximum individual payment 2013 €
Higher, special or additional duties	174	—	8,999	11,482
Overtime and extra attendance	11,910	851	43,564	45,432
Shift and roster allowances	12,975	6,840	28,282	23,810
Miscellaneous	13,171	643	73,998	72,806

Certain individuals received extra remuneration in more than one category.

### 5.2 Garda Síochána Reward Fund

The purpose of the Fund is to pay awards for Garda bravery and an annual contribution for Garda chaplaincy services from monies received in relation to Garda disciplinary fines. The following statement shows the total receipts proper to the Fund in the year, the amount of payments in the period and the balance of the Fund at year end.

	2014 €000	2013 €000
Balance brought forward on 1 January	373	345
Receipts for the year ended 31 December	<u>56</u>	<u>71</u>
	429	416
Less payments for the year ended 31 December	<u>50</u>	<u>43</u>
Balance on 31 December	<u>379</u>	<u>373</u>

### **5.3 Payroll Overpayments**

The balance of payroll overpayments outstanding at year-end amounted to €733,598 (2013: €576,594)

The balance of Garda pension overpayments outstanding at year-end amounted to €433,168 (2013: €386,543).

## 6 Miscellaneous

### 6.1 Support for Representative Associations

Included in subhead A.1 is a total of €323,077 in respect of the remuneration of members of An Garda Síochána on special leave with pay to staff representative bodies and assigned to welfare organisations.

Grants of €58,000 each were made to both the Association of Garda Superintendents and the Association of Chief Superintendents.

Sums of €43,521 and €140,252 were charged in respect of postal and telecommunications services and accommodation availed of by staff representative bodies and welfare organisations.

### 6.2 EU Funding

A total of €169,921 was received directly by An Garda Síochána in EU funding under Title VI of the Treaty of the European Union. This amount relates to a project through the Association of Law Enforcement Forensic Accountants Network which seeks to establish common methodologies, techniques and training in the field of forensic accounting in law enforcement within EU member states.

### 6.3 Write-Offs

Sanction was obtained from the Department of Public Expenditure and Reform to write-off a total of €25,279 in 2014 in respect of an overpayment of a civilian member.

### 6.4 Statement of Losses (Garda Vehicles, etc.)

A total of 613 accidents involving Garda vehicles were reported in 2014 (2013: 598). Damage and other costs to official vehicles amounted to €330,953. Compensation totalling €89,913 was recovered.

<b>6.5 Fraud and Suspected Fraud</b>	<b>2014</b>	<b>2013</b>
	<b>€000</b>	<b>€000</b>
Alleged misappropriation of monies	50	12

There were 34 detected/alleged fraud instances in 2014 which are currently under Garda investigation (2013: 6).

## 6.6 Compensation and Legal Costs

The account includes expenditure in relation to legal costs and compensation awards taken by members and employees of An Garda Síochána and by members of the public.

					2014	2013
	Number of cases	Compensation awarded	Legal costs awarded	Other costs awarded <sup>a</sup>	Total	Total
		€000	€000	€000	€000	€000
<b>Claims by members and employees of An Garda Síochána<sup>b</sup></b>						
Under Garda Síochána Compensation Act 1941-1945	159	4,089	2,230	—	6,319	8,404
Through the State Claims Agency for injuries received while on duty	41 <sup>c</sup>	290	177	30	497	422
Legal actions administered by the Department of Justice and Equality	8	150	441	—	591	875
Ex-gratia contributions towards Garda legal costs under Section 49 of the Garda Síochána Act 2005	—	—	—	—	—	1
<b>Civil claims by members of the public</b>						
Claims arising from actions of Gardai in the performance of their duties	205 <sup>c</sup>	948	2,889	33	3,870	4,430
Claims (including by Garda members) resulting from accidents involving Garda vehicles	177 <sup>c</sup>	1,308	819	81	2,208	3,293

At 31 December 2014

- 1,131 claims outstanding under the Garda Síochána Compensation Act (2013: 1,119).
- 186 civil claims outstanding relating to accidents involving Garda vehicles (2013: 237).
- 926 civil claims other than those involving Garda vehicles outstanding (2013: 1,018).

<sup>a</sup> Other costs awarded relate to agency fees, investigator fees, medical fees etc.

<sup>b</sup> Compensation payments amounting to €108,503 (2013: €103,448) were paid on foot of the Occupational Injuries Benefit Scheme which is administered through the Department of Social Protection. These payments are not included in the table above.

<sup>c</sup> These may include part payments over a number of years for individual cases.

Legal fees in 2014 amounted to €21,000 (2013: €28,000).