

## GARDA SÍOCHÁNA

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Garda Síochána, including pensions, etc.; for payments of compensation and other expenses arising out of service in the Local Security Force; for the payment of certain witnesses' expenses, and for payment of a grant-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
<b>ADMINISTRATION</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
A.1. SALARIES, WAGES AND ALLOWANCES			
<i>Original</i>	978,716		
<i>Supplementary</i>	<u>28,200</u>	1,006,916	1,002,739
A.2. TRAVEL AND SUBSISTENCE			
<i>Original</i>	27,258		
<i>Supplementary</i>	<u>8,000</u>	35,258	37,482
A.3. INCIDENTAL EXPENSES			
<i>Original</i>	15,552		
<i>Supplementary</i>	<u>9,500</u>	25,052	25,399
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES			
<i>Original</i>	8,815		
<i>Supplementary</i>	<u>1,400</u>	10,215	9,929
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES		38,448	39,625
A.6. MAINTENANCE OF GARDA PREMISES		8,366	10,805
A.7. CONSULTANCY SERVICES			
<i>Original</i>	827		
<i>Supplementary</i>	<u>500</u>	1,327	933
A.8. STATION SERVICES			
<i>Original</i>	16,356		
<i>Supplementary</i>	<u>4,300</u>	20,656	21,559
A.9. IMPLEMENTATION OF GARDA SMI			
<i>Original</i>	330		
<i>Supplementary</i>	<u>(300)</u>	30	117
A.10. GARDA RESERVE			
<i>Original</i>	1,280		
<i>Supplementary</i>	<u>(1,000)</u>	280	45
A.11. VALUE FOR MONEY AND POLICY REVIEWS			
<i>Original</i>	250		
<i>Supplementary</i>	<u>(250)</u>	-	-
<b>OTHER SERVICES</b>			
B. CLOTHING AND ACCESSORIES			
<i>Original</i>	3,156		
<i>Supplementary</i>	<u>7,000</u>	10,156	11,861
C. ST. PAUL'S GARDA MEDICAL AID SOCIETY (GRANT-IN-AID)		128	128
D. TRANSPORT			
<i>Original</i>	22,916		
<i>Supplementary</i>	<u>3,875</u>	26,791	27,628
E. COMMUNICATIONS AND OTHER EQUIPMENT			
<i>Original</i>	35,789		
<i>Supplementary</i>	<u>(8,250)</u>	27,539	24,832
F. AIRCRAFT			
<i>Original</i>	2,525		
<i>Supplementary</i>	<u>400</u>	2,925	2,232

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
<b>OTHER SERVICES (Cont'd)</b>		<b>€000</b>		
G. SUPERANNUATION, ETC.				
	<i>Original</i>	269,882		
	<i>Supplementary</i>	<u>(36,000)</u>	233,882	230,001
H. WITNESSES' EXPENSES				
	<i>Original</i>	1,768		
	<i>Supplementary</i>	<u>700</u>	2,468	2,146
I. COMPENSATION				
	<i>Original</i>	16,280		
	<i>Supplementary</i>	<u>14,500</u>	30,780	32,339
J. WITNESS SECURITY PROGRAMME				
			<u>1,174</u>	<u>461</u>
				<u>-</u>
	<b>Gross Total</b>			
	<i>Original</i>	1,449,816		
	<i>Supplementary</i>	<u>32,575</u>	1,482,391	1,480,261
				12,764
<i>Deduct :-</i>				
K. APPROPRIATIONS-IN-AID				
	<i>Original</i>	37,474		
	<i>Supplementary</i>	<u>7,575</u>	<u>45,049</u>	<u>46,657</u>
				<u>1,699</u>
	<b>Net Total</b>			
	<i>Original</i>	1,412,342		
	<i>Supplementary</i>	<u>25,000</u>	<u>1,437,342</u>	<u>1,433,604</u>
				<u>11,065</u>
	<b>SURPLUS TO BE SURRENDERED</b>		<b>€ 3,738,323</b>	

The Statement of Accounting Policies and Principles and Notes 1 to 19 form part of this Account.

## NOTES

## 1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

## (A) 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.

Aircraft are depreciated on a straight line basis at the rate of 5% per annum.

Boats are depreciated on a straight line basis at the rate of 10% per annum.

## (B) Land and Buildings

The Minister for Justice, Equality and Law Reform owns 8 Garda stations which are included in the Appropriation Account of the Office of Public Works (Vote 10).

## 2 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
<b>Net Outturn</b>			1,433,604
<b>Changes in Capital Assets</b>			
Purchases Cash	(22,986)		
Depreciation	24,561		
Disposals Cash	1,739		
Loss on Disposals	<u>1,087</u>	4,401	
<b>Assets under Development</b>			
Cash Payments		(3,986)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals		1,566	
Decrease in Stock		<u>619</u>	<u>2,600</u>
<b>Direct Expenditure</b>			1,436,204
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure			<u>4,066</u>
<b>Operating Cost</b>			<u>1,440,270</u>

## 3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
<b>Capital Assets (Note 4)</b>			82,962
<b>Assets under Development (Note 5)</b>			<u>5,386</u>
			88,348
<b>Current Assets</b>			
Stocks (Note 17)		4,631	
Prepayments		1,943	
Accrued Income		1,699	
Other Debit Balances:			
Suspense	16,516		
Advances to OPW	1,143		
Court Lodgements	-		
Imprests	<u>7,205</u>	24,864	
PMG Balance and Cash	28,874		
Orders Outstanding	<u>(15,789)</u>	<u>13,085</u>	
<b>Total Current Assets</b>		<u>46,222</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		14,707	
Other Credit Balances:			
Due to the State (Note 18)	32,719		
Garda Reward Fund	207		
Payroll Deductions	3,850		
Suspense	<u>987</u>	37,763	
Net Liability to the Exchequer (Note 6)		<u>186</u>	
<b>Total Current Liabilities</b>		<u>52,656</u>	
<b>Net Current Liabilities</b>			<u>(6,434)</u>
<b>Net Assets</b>			<u>81,914</u>

## 4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Aircraft €000	Motor Boat €000	Vehicles and Equipment €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	18,526	509	73,088	131,926	4,278	228,327
Additions	1,167	498	11,621	9,298	402	22,986
Disposals	-	<u>(13)</u>	<u>(13,447)</u>	<u>(14,358)</u>	<u>(1,746)</u>	<u>(29,564)</u>
Gross Assets at 31 December 2007	<u>19,693</u>	<u>994</u>	<u>71,262</u>	<u>126,866</u>	<u>2,934</u>	<u>221,749</u>
<b>Accumulated Depreciation:</b>						
Opening Balance at 1 January 2007	6,000	319	31,605	100,371	2,669	140,964
Depreciation for the year	909	86	11,571	11,738	257	24,561
Depreciation on Disposals	-	<u>(13)</u>	<u>(10,650)</u>	<u>(14,338)</u>	<u>(1,737)</u>	<u>(26,738)</u>
Cumulative Depreciation at 31 December 2007	<u>6,909</u>	<u>392</u>	<u>32,526</u>	<u>97,771</u>	<u>1,189</u>	<u>138,787</u>
<b>Net Assets at 31 December 2007</b>	<u>12,784</u>	<u>602</u>	<u>38,736</u>	<u>29,095</u>	<u>1,745</u>	<u>82,962</u>

**Note:**

The opening balances for Office Equipment Accumulated Depreciation have been amended to reflect more accurate information.

## 5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	Schengen Project €000	AFIS Fingerprint €000	Totals €000
Amounts brought forward at 1 January 2007	809	591	1,400
Cash Payments for the Year	418	3,568	3,986
Transferred to Asset Register	=	=	=
<b>Amounts carried forward at 31 December 2007</b>	<u>1,227</u>	<u>4,159</u>	<u>5,386</u>

## 6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus to be Surrendered		3,738
Exchequer Grant Undrawn		<u>(3,552)</u>
Net Liability to the Exchequer		<u>186</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG Position and Cash	13,085	
Debit Balances: Suspense	<u>24,864</u>	37,949
<b>Creditors</b>		
Due to the State (Note 18)	(32,719)	
Credit Balances: Suspense	<u>(5,044)</u>	<u>(37,763)</u>
		<u>186</u>

## 7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Road Traffic Act Penalties	<u>17,544,000</u>	<u>27,383,963</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	(2,224)	The excess arose as a result of major policing operations such as Rossport, Co. Mayo and Operation Anvil.
A.6.	(2,439)	The excess arose due to additional maintenance programmes to improve members' working environment.
A.7.	394	The saving arose due to a reduced demand for consultancy services in 2007.
A.9.	(87)	The excess arose due to technical advice required to assist with the planned outsourcing of the maintenance of the Garda Fleet.
A.10.	235	The saving arose as certain expenditure was accounted for under other relevant subheads.
B.	(1,705)	The excess arose due to spending on anti-stab vests, a new footwear contract and Chemical, Biological, Radiation and Nuclear (CBRN) suits.

Sub-head	Less/(More) Than Provided €000	Explanation
E.	2,707	The saving arose due to an extended implementation period for the CCTV Town Centre Scheme. In addition, the contract for the National Digital Radio was not signed in 2007.
F.	693	The saving arose following a delay in the delivery of the EC 135 Helicopter to An Garda Síochána.
H.	322	The saving arose as expenditure from this subhead is demand-led and potential costs are difficult to predict.
I.	(1,559)	The excess arose due to the higher cost of court awards.
J.	713	The saving arose as expenditure under this subhead is incurred only as required.

## 9 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1. Contributions to the Garda Síochána Spouses' and Children's Pension Scheme			
<i>Original</i>	11,800,000		
<i>Supplementary</i>	<u>400,000</u>	12,200,000	12,195,929
2. Contributions to the Garda Síochána Pensions Scheme			
<i>Original</i>	16,466,000		
<i>Supplementary</i>	<u>2,400,000</u>	18,866,000	18,513,328
3. Miscellaneous Receipts (repayable advances, sale of old stores, contributions to quarters, fees for reports, etc.) <sup>1</sup>			
<i>Original</i>	5,208,000		
<i>Supplementary</i>	<u>3,775,000</u>	8,983,000	10,950,528
4. Receipts from Banks in respect of Cash Escort Services			
<i>Original</i>	4,000,000		
<i>Supplementary</i>	<u>1,000,000</u>	<u>5,000,000</u>	<u>4,997,126</u>
<b>Total</b>			
<i>Original</i>	37,474,000		
<i>Supplementary</i>	<u>7,575,000</u>	<u>45,049,000</u>	<u>46,656,911</u>

### Explanation of Variations

- 1.& 2. Garda Pension receipts are based on deductions from members pay and are difficult to predict with absolute accuracy because of the variable factors involved in pay such as the level of unsociable hours worked by members.
3. Receipts under this heading fluctuate and are difficult to estimate accurately.
4. The banks agreed to increase their contributions for cash escorts in 2007.

<sup>1</sup> **Note:** Miscellaneous receipts comprise the following:

	€
Repayment of advances under Subhead A.2.	965
Payment for services rendered by Gardaí	2,199,827
Recovery in respect of damage to official vehicles and other Garda property	198,098
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	2,791,576
Fees for accident and malicious damage reports	515,130
Contribution for living quarters	85,420
Recoupment of witnesses' expenses	207,736
Recoupment of salaries	13,421
Percentage charge to insurance companies for collection of insurance premiums	60,833
Taxi licence fees	170,317
Road Traffic Act - Section 41	1,931,256
Fingerprints - for employment and visa purposes	19,633
Garda masts	840,758
Carrier liability	582,000
Unclassified items	<u>1,333,558</u>
	<u>10,950,528</u>

## 10 COMMITMENTS

### (A) Global Commitments

Contracted Commitments at 31 December 2007 amount to €9,869,910.

### (B) Multi-Annual Capital Commitments

Project	Expenditure to 31 Dec 2006 €	Expenditure in 2007 €	Subsequent Years €
Schengen Information System	808,558	417,806	17,582,194
AFIS Fingerprint	591,628	3,567,674	3,601,698

The AFIS project is jointly funded from the Garda and Justice Votes as both Garda operational needs together with Immigration and Asylum requirements are being met in a single project. The level of funding provided by the Garda Vote is equal to 39% of the total cost and the balance is funded by the Justice, Equality and Law Reform Vote. The total projected cost of the project is €19.9 million.

## 11 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €304,826.

## 12 STATEMENT OF LOSSES (GARDA VEHICLES, etc.)

In one hundred and twenty nine accidents involving Garda Síochána vehicles, damage and other costs amounting to €302,610 were attributable to Garda personnel.

In one hundred and thirty five accidents involving Garda Síochána vehicles, damage and other costs amounting to €285,008 were not attributable to Garda personnel. Compensation totalling €183,473 was recovered.

In twenty accidents involving Garda Síochána vehicles, damage and other costs amounting to €54,375 were partly attributable to Garda personnel.

In eight accidents involving Garda Síochána vehicles, damage and other costs amounting to €15,022 were charged where responsibility has yet to be assigned.

In seven cases involving damage amounting to €13,557 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In one case compensation totalling €332 was recovered.

## 13 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	320,262	209	5	8,065
Overtime and extra attendance	138,354,392	13,857	7,589	83,414
Shift and roster allowances	117,254,632	13,607	10,574	27,344
Miscellaneous	84,033,929	15,317	2,612	44,144
Total extra remuneration	<u>339,963,215</u>			

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

## 14 MISCELLANEOUS ITEMS

Sums of €31,484 and €16,902 were charged in respect of postal and telecommunications services availed of by the Garda Representative Association and the Garda Medical Aid Society respectively.

Sums of €48,092 and €96,170 were charged in respect of accommodation costs of the Association of Garda Sergeants and Inspectors and the Garda Representative Association respectively.

A grant of €58,000 was made to both the Association of Garda Superintendents and the Association of Chief Superintendents.

Compensation and legal costs totalling €3,363,198 and ranging from €6 to €900,000 were paid in two hundred and eighty nine cases in respect of claims for personal injuries and material damage resulting from accidents involving Garda vehicles.

Compensation and legal costs totalling €12,611,019 and ranging from €430 to €625,000 were paid in two hundred and seventy one cases in respect of claims made by members of An Garda Síochána under the Garda Síochána Compensation Acts.

At 31 December 2007 an estimate of the number of compensation cases outstanding against the Garda Authorities was 1,875 made up as follows:

Road Traffic Accidents	265
Garda Compensation	1,260
Miscellaneous	350

Payments totalling €229,417 and ranging from €3 to €8,416 were made under the Occupational Injuries scheme.

Payments totalling €531,640 and ranging from €30 to €75,000 were made in respect of claims arising out of injuries received by forty seven Gardaí while on duty.

Payments totalling €24,034 and ranging from €100 to €12,799 were made to six civilians in respect of injuries received as a result of accidents on Garda premises.

Payments totalling €358,511 and ranging from €465 to €119,533 were made in thirteen instances following legal action taken by Gardaí.

Payments totalling €14,698,566 and ranging from €30 to €2,700,000 were made in one hundred and eighty six instances, where civil actions were taken against the State arising from actions taken by Gardaí in the performance of their duties.

Ex-gratia payments totalling €90,258 and ranging from €2,753 to €70,507 in respect of legal expenses were made in five instances where legal action was taken against members of An Garda Síochána arising from actions taken by them in the performance of their duties.

Garda transport was made available to Prisons personnel to convey prisoners to court, etc. without charge.

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

Garda personnel availed of Air Corps aircraft during 2007 without payment. Air Corps support was also provided without charge as follows:

- (a) full operating costs of the Garda fixed-wing aircraft and one Garda helicopter,
- (b) pilot costs only in respect of the second Garda helicopter.

A total of €82,351 was paid to retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2007.

A sum of €117,912 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Association of Garda Sergeants and Inspectors.

A sum of €103,969 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Garda Representative Association.

A sum of €54,925 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána assigned to the Garda Medical Aid Society.

A sum of €54,925 was charged to Subhead A.1. in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Benevolent Fund.



**15 EU FUNDING**

A total of €181,809 was received directly by the Garda Síochána in EU funding under Title VI of the Treaty of the European Union for a number of policing programmes.

**16 GARDA SÍOCHÁNA REWARD FUND**

The following statement shows the total receipts proper to the Fund for the year 2007, the amount of payments in that period and the Balance of the Fund at 31 December 2007:

	<b>€</b>
Balance brought forward on 1 January 2007	224,958
Receipts for the year ended 31 December 2007	<u>38,373</u>
	263,331
Payments for the year ended 31 December 2007	<u>(7,940)</u>
Balance on 31 December 2007	<u>255,391</u>

The receipts into the Fund for the year amounted to €38,373 as shown hereunder:

	<b>€</b>
Receipts from disciplinary measures	38,373
Revenue Rewards	-
	<u>38,373</u>

**17 STOCKS**

Stocks at 31 December 2007 comprised:	<b>€000</b>
Stationery	614
Telecommunications Stock	793
Clothing	1,630
Transport Stock	31
Technical Bureau	337
United Nations Stock	55
Armoury	810
Miscellaneous	<u>361</u>
	<u>4,631</u>

**18 DUE TO THE STATE**

The amount Due to the State at 31 December 2007 consisted of:	<b>€000</b>
Income Tax	15,814
Value Added Tax	677
Retention Tax	920
Pay Related Social Insurance	6,394
Firearms Certs	1,317
Road Traffic Act Penalties	7,576
Civil Service Pension Scheme	10
Tax on Pension Contributions refunds	<u>11</u>
	<u>32,719</u>

## 19 ENHANCING INTERNAL CONTROLS

A review of the effectiveness of internal financial controls has been undertaken in respect of the year ended 31 December 2007 and a Statement on Internal Financial Control in a standard format has been submitted with this account to the Comptroller and Auditor General.

The Audit Committee which operates in accordance with a written charter approved by the Commissioner was established in 2006 in compliance with Section 44 of the Garda Síochána Act 2005, met seven times during 2007 and received various presentations from a number of internal and external sources. The Audit Committee approved the 2007/08 Internal Audit Plan and reviewed twelve audit reports submitted by the Head of Internal Audit. During 2007, a permanent civilian accountant was appointed as the Head of Internal Audit and an Assistant Principal Officer was allocated to the Internal Audit Section in addition to the three serving members.

In the first half of 2007 three accountants were appointed to the Finance Directorate to assist with the development of the financial and management accounting functions. The additional resources were used to support the ongoing devolution of budgetary responsibility, financial reporting, review of financial systems and to better support line management in financial matters. An ongoing training programme has been put in place to ensure that Garda management have the financial skills and awareness to manage the resources at their disposal. This training programme, which is being continuously developed, was delivered to a number of different ranks and civilian staff within the Garda organisation.

There is a framework of administrative procedures and regular management reporting in place including the segregation of duties, risk management, a system of delegation and accountability and the authorisation of expenditure.

An Garda Síochána has a very strong commitment and has significantly invested in the security of its information and communication technology systems. Documented backup and recovery procedures are in place including disaster recovery facilities. An Garda Síochána has a dedicated IT security unit and is proactive in the development and promotion of best practice IT security policies. The Garda IT Section, with the assistance of external consultants, conducted a review of ICT security and concluded that current policies and procedures are satisfactory. In accordance with a Service Level Agreement An Garda Síochána has outsourced its financial transaction processing to the Department of Justice, Equality and Law Reform, Financial Shared Services, Killarney. A review of that facility's IT security and disaster recovery arrangements has identified a number of areas where these procedures should be strengthened. An Garda Síochána is working with the Financial Shared Services to implement the recommendations in a timely manner.

**M. F. MURPHY**  
Accounting Officer  
AN GARDA Síochána  
31 March 2008

### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor, General and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. I have also been furnished with certificates from the Accounting Officer which support the expenditure under the Witness Security Programme. As a result of my audit, and on the basis of the certificates furnished, it is my opinion that proper books of account have been kept by the Garda Síochána. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007. Attention is drawn to Chapter 5 of the report for 2007 prepared by me pursuant to Section 3 of the Act.



**JOHN BUCKLEY**  
Comptroller and Auditor General  
19 September 2008