

Vote 20: Garda Síochána

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 2010 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 2010, including the amount that could be used as appropriations-in-aid of expenditure for the year.

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:

(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.

Vehicles are depreciated on a straight line basis at the rate of 25% per annum.

(B) Land and Buildings

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

Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Garda Síochána.

The Audit Committee, a statutory body which was established in 2006 in accordance with Section 44 of the Garda Síochána Act 2005, met five times during 2010. The functions of the Audit Committee are set out in Section 45 of the Act and, in accordance with good governance, a revised Audit Charter was agreed. In addition, while the Code of Practice for the Governance of State Bodies is not applicable, it is the intention of the Garda Síochána to comply with it. The Audit Committee approved the Internal Audit Plan for 2010 and considered all of the significant control matters brought to its attention. At the end of 2010, the Garda Internal Audit section, which is headed by a Professional Accountant, had a total staff complement of six civilian and four sworn members.

As part of its annual work programme, the Garda Internal Audit section worked with the Garda Professional Standards unit, the Garda Inspectorate and the Garda Risk Governance Board on a number of issues of mutual interest. In 2009 the Head of Internal Audit in the Courts Service undertook a peer review of the Garda Internal Audit section which provided a road map for improvements to the internal audit function and in 2010 all of the recommendations in the peer review were substantially implemented.

The Finance Directorate continued to deliver a customised training programme in 2010 which covered the areas of financial management of devolved budgets, public procurement and processing of payroll and other claims. The Office of the Chief State Solicitor delivered a course dealing with the new EU Remedies Directive. A training programme was also delivered in relation to the implementation of the Department of Finance Capital Appraisal Guidelines.

An Garda Síochána continues to have a very strong commitment and investment programme in the security of its information and communication technology systems. During 2010 two review audits were conducted by external auditors on the payroll systems in operation in the Financial Shared Services Centre, Killarney and the Garda Síochána. The auditors concluded that reasonable assurance could be placed on the sufficiency of the controls in place.

A risk management framework and policy in accordance with the Department of Finance guidelines was implemented in 2009 which included a risk management office and a risk governance board chaired by a Deputy Commissioner. A risk management process was implemented at Regional and Divisional level in 2009 and this was extended to District level in 2010.

MARTIN CALLINAN

Accounting Officer

An Garda Síochána

31 March 2011

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 20: Garda Síochána for 2010 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. 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 2010.

Chapter 21 of my annual report refers to certain matters which I considered appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

A handwritten signature in black ink, appearing to read 'John Buckley', with a stylized flourish at the end.

JOHN BUCKLEY
Comptroller and Auditor General
25 August 2011

Vote 20 Garda Síochána Appropriation Account 2010

Service		2010 Estimate provision	2010 Outturn	2009 Outturn
		€000	€000	€000
Administration				
A.1. Salaries, wages and allowances				
	<i>Original</i>	988,097		
	<i>Supplementary</i>	40,000	1,028,097	1,079,545
A.2. Travel and subsistence				
	<i>Original</i>	18,479		
	<i>Supplementary</i>	1,200	19,679	23,232
A.3. Incidental expenses				
	<i>Original</i>	17,445		
	<i>Supplementary</i>	300	17,745	20,745
A.4. Postal and telecommunications services				
	<i>Original</i>	29,314		
	<i>Supplementary</i>	14,184	43,498	25,811
A.5. Office machinery and other office supplies and related services				
	<i>Original</i>	24,772		
	<i>Supplementary</i>	3,375	28,147	32,633
A.6. Maintenance of Garda premises				
	<i>Original</i>	7,521		
	<i>Supplementary</i>	500	8,021	9,789
A.7. Consultancy services				
	<i>Original</i>	308		
	<i>Supplementary</i>	(100)	208	76
A.8. Station services				
	<i>Original</i>	12,996		
	<i>Supplementary</i>	6,560	19,556	20,867
A.9. Implementation of Garda SMI		143	152	230
A.10. Garda Reserve		480	874	523
A.11. Value for money and policy reviews				
	<i>Original</i>	290		
	<i>Supplementary</i>	(290)	—	—
Other Services				
B. Clothing and accessories				
	<i>Original</i>	2,764		
	<i>Supplementary</i>	630	3,394	11,864
C. St. Paul's Garda Medical Aid Society (grant-in aid)		124	124	131

Service		2010 Estimate provision	2010 Outturn	2009 Outturn
		€000	€000	€000
D.	Transport			
	<i>Original</i>	14,538		
	<i>Supplementary</i>	14,603		
		<u>29,141</u>	27,941	21,241
E.	Communications and other equipment			
	<i>Original</i>	28,982		
	<i>Supplementary</i>	(6,297)		
		<u>22,685</u>	23,276	29,287
F.	Aircraft			
	<i>Original</i>	1,050		
	<i>Supplementary</i>	1,000		
		<u>2,050</u>	1,951	1,670
G.	Superannuation, etc.			
	<i>Original</i>	333,751		
	<i>Supplementary</i>	(45,000)		
		<u>288,751</u>	289,069	317,714
H.	Witnesses' expenses			
	<i>Original</i>	1,805		
	<i>Supplementary</i>	200		
		<u>2,005</u>	2,027	1,870
I.	Compensation			
	<i>Original</i>	16,622		
	<i>Supplementary</i>	1,258		
		<u>17,880</u>	17,198	21,964
J.	Witness security programme			
	<i>Original</i>	1,198		
	<i>Supplementary</i>	(498)		
		<u>700</u>	700	780
Gross Expenditure				
	<i>Original</i>	1,500,679		
	<i>Supplementary</i>	31,625		
		<u>1,532,304</u>	1,530,678	1,619,972
Deduct				
K.	Appropriations-in-aid			
	<i>Original</i>	111,322		
	<i>Supplementary</i>	21,625		
		<u>132,947</u>	133,040	112,226
Net Expenditure				
	<i>Original</i>	1,389,357		
	<i>Supplementary</i>	10,000		
		<u>1,399,357</u>	1,397,638	1,507,746
Surplus to be surrendered			<u>€1,718,716</u>	<u>€2,275,060</u>

Notes to the Appropriation Account

1 Operating Cost Statement 2010

	Note	2010 €000	2009 €000
Expenditure on administration		1,164,609	1,213,451
Expenditure on services and programmes		366,069	406,521
Gross expenditure		<u>1,530,678</u>	<u>1,619,972</u>
Deduct			
Appropriations-in-aid		133,040	112,226
Net expenditure		<u>1,397,638</u>	<u>1,507,746</u>
Changes in capital assets			
Purchases cash		(5,664)	(19,595)
Depreciation		25,908	34,970
Disposals cash		426	36
Loss on disposals		879	150
Changes in assets under development			
Cash payments		(1,946)	(754)
Changes in net current assets			
Increase in closing accruals		697	(6,457)
Increase in stock		(2,324)	6,148
Direct expenditure		<u>1,415,614</u>	<u>1,522,244</u>
Net allied services expenditure	1.1	11,909	11,036
Total operating cost		<u><u>1,427,523</u></u>	<u><u>1,533,280</u></u>

1.1 Net Allied Services

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

Vote		2010 €000	2009 €000
7	Superannuation and Retired Allowances	600	600
10	Office of Public Works	11,424	9,552
19	Justice and Law Reform - Financial Shared Services Centre	5,414	5,442
Less			
Allied Services provided by An Garda Síochána to other Votes		(5,529)	(4,558)
		<u>11,909</u>	<u>11,036</u>

2 Statement of Assets and Liabilities as at 31 December 2010

	Note	2010 €000	2009 €000
Capital Assets	2.1	54,099	75,273
Capital Assets under Development	2.2	4,570	2,624
		58,669	77,897
Current Assets			
Bank and cash	2.3	5,647	19,592
Stocks	2.4	11,141	8,817
Prepayments		7,771	5,160
Accrued income		1,046	991
Other debit balances	2.5	28,160	20,503
Net Liability from the Exchequer	2.7	281	(275)
Total Current Assets		54,046	54,788
Less Current Liabilities			
Accrued expenses		8,274	4,536
Other credit balances	2.6	34,088	39,820
Total Current Liabilities		42,362	44,356
Net Current Assets		11,684	10,432
Net Assets		70,353	88,329

2.1 Capital Assets

	Aircraft €000	Motor Boat €000	Vehicles and Equipment €000	Office and IT Equipment €000	Furniture and Fittings €000	Total €000
Gross assets						
Cost or valuation at 1 January 2010	20,201	975	66,232	148,204	4,197	239,809
Additions	—	85	3,089	2,598	267	6,039
Disposals	(3,200)	—	(2,711)	(1,269)	—	(7,180)
Cost or valuation at 31 December 2010	17,001	1,060	66,610	149,533	4,464	238,668
Accumulated Depreciation						
Opening balance at 1 January 2010	8,857	521	51,535	101,918	1,705	164,536
Depreciation for the year	824	67	10,470	14,116	431	25,908
Depreciation on disposals	(2,080)	—	(2,538)	(1,257)	—	(5,875)
Cumulative depreciation at 31 December 2010	7,601	588	59,467	114,777	2,136	184,569
Net Assets at 31 December 2010	9,400	472	7,143	34,756	2,328	54,099
Net Assets at 31 December 2009	11,344	454	14,697	46,286	2,492	75,273

2.2 Capital Assets under Development

	Schengen Project €000	MIMS Project €000	Total €000
Amounts brought forward at 1 January 2010	2,624	—	2,624
Cash payments for the year	52	1,894	1,946
Amount carried forward at 31 December 2010	2,676	1,894	4,570

2.3 Bank and Cash

	2010 €000	2009 €000
at 31 December		
PMG balances and cash	25,406	30,644
Orders outstanding	(19,759)	(11,052)
	5,647	19,592

2.4 Stocks	2010	2009
at 31 December	€000	€000
Stationery	690	639
Telecommunications stock	7,304	4,975
Clothing	1,215	1,075
Technical Bureau	235	294
United Nations stock	69	48
Armoury	1,257	1,348
Miscellaneous	371	438
	<u>11,141</u>	<u>8,817</u>
	<u><u>11,141</u></u>	<u><u>8,817</u></u>
2.5 Other Debit Balances	2010	2009
at 31 December	€000	€000
Advances to OPW	621	893
Imprests	4,232	5,964
Recoupable salaries	21,958	11,840
Cycle to Work scheme	1,127	1,178
Other debit suspense items	222	628
	<u>28,160</u>	<u>20,503</u>
	<u><u>28,160</u></u>	<u><u>20,503</u></u>
2.6 Other Credit Balances	2010	2009
at 31 December	€000	€000
Amounts due to the State		
Income Tax	13,462	16,939
Pay Related Social Insurance	10,588	11,472
Professional Services Withholding Tax	747	844
Value Added Tax	601	533
Firearm certificates	—	21
Road Traffic Act penalties	1,845	2,739
Pension contributions	—	25
Tax on pension contribution refunds	1	22
	<u>27,244</u>	<u>32,595</u>
Payroll deductions held in suspense	5,372	5,727
Garda Reward Fund	287	294
Other credit suspense items	1,185	1,204
	<u>34,088</u>	<u>39,820</u>
	<u><u>34,088</u></u>	<u><u>39,820</u></u>

2.7 Net Liability from the Exchequer

at 31 December	2010 €000	2009 €000
Surplus to be surrendered	1,719	2,275
Exchequer grant undrawn	(2,000)	(2,000)
Net liability from the Exchequer	<u>(281)</u>	<u>275</u>

Represented by:**Debtors**

Bank and cash	5,647	19,592
Debit balances: suspense	28,160	20,503
	<u>33,807</u>	<u>40,095</u>

Creditors

Due to State	(27,244)	(32,595)
Credit balances: suspense	(6,844)	(7,225)
	<u>(34,088)</u>	<u>(39,820)</u>
	<u>(281)</u>	<u>275</u>

2.8 Commitments

at 31 December

(A) Global Commitments

Contracted commitments at 31 December 2010 amounted to €5.688m. (2009 - €2.7m)

(B) Multi-Annual Capital Commitments

	Expenditure to 1 January 2010 €000	Expenditure in 2010 €000	Total Expected Project Cost €000
Project			
Schengen Information System	2,624	52	23,870
MIMS	—	1,894	28,746
AFIS Fingerprint*	11,241	44	11,285

Having reviewed all the expenditure in relation to the AFIS project the total cost funded from the Garda Vote was €11.285 million. As a result the expenditure figure for 2009 and prior years has been revised accordingly.

The AFIS project was jointly funded from the Justice and Garda Votes as both Immigration and Asylum requirements and garda operational needs were met from the project. The total cost of the project was €23.125 million.

3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, after any supplementary estimate adjustments, by more than €100,000, and by more than 5%.

Sub-head	Less/(more) than provided €000	Explanation
A.6.	(1,037)	The excess arose due to essential maintenance works to improve members' working environment.
A.7.	197	The saving arose due to the organisation's commitment to reducing consultancy expenditure as per Department of Finance directions.
A.10.	(394)	The excess arose due to the taxation costs associated with the Garda Reserve allowance of €1,000 per reservist.
B.	(389)	The excess arose due to the requirement to purchase additional operational equipment for security and policing purposes.

4 Receipts

4.1 Appropriations-in-aid		2010	2010	2009
		Estimated	Realised	Realised
		€000	€000	€000
1. Contributions to the Garda Síochána Spouses' and Children's pension schemes				
	<i>Original</i>	15,350		
	<i>Supplementary</i>	(1,800)	13,550	14,194
				17,562
2. Contributions to the Garda Síochána pensions scheme				
	<i>Original</i>	19,974		
	<i>Supplementary</i>	2,200	22,174	22,619
				24,458
3. Miscellaneous receipts (breakdown given)				
	<i>Original</i>	11,150		
	<i>Supplementary</i>	150	11,300	11,082
				12,417
4. Receipts from banks in respect of cash escort services				
	<i>Original</i>	4,000		
	<i>Supplementary</i>	275	4,275	4,276
				4,822
5. Firearm licence fees				
	<i>Original</i>	10,000		
	<i>Supplementary</i>	5,500	15,500	14,199
				—
6. Safety cameras - certain receipts from fixed charges				
	<i>Original</i>	100		
	<i>Supplementary</i>	(100)	—	—
				—
7. Receipts from pension related deduction on public service remuneration				
	<i>Original</i>	50,748		
	<i>Supplementary</i>	15,400	66,148	66,670
				52,967
Total			132,947	133,040
				112,226

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%.

Heading	Less/(more) than provided €000	Explanation
1&2	(1,089)	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.
5	1,301	The firearm licence fees were less than originally estimated as this subhead is demand-led. In addition this was the first year of the new 3 year renewal scheme and this made potential receipts difficult to predict.
3	218	Miscellaneous receipts, which comprise the following, are difficult to estimate accurately:

	2010 €000	2009 €000
Repayment of advances under subhead A.2.	—	1
Payment for non-public duty services rendered by Gardaí	3,350	4,378
Recovery in respect of damage to official vehicles and other Garda property	194	217
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	1,558	129
Fees for accident and malicious damage reports	502	524
Contribution for living quarters	70	80
Recoupment of witnesses' expenses	3	1
Recoupment of salaries	1	28
Percentage charge to insurance companies for collection of insurance premia	118	161
Taxi licence fees	156	167
Road Traffic Act - Section 41 charges	2,605	2,444
Fingerprints - for employment and visa purposes	20	29
Garda masts	—	1,088
Carrier liability	513	595
Unclassified items	1,992	2,575
	11,082	12,417

4.2 Extra receipts payable to the Exchequer

	2010 €000	2009 €000
Road Traffic Act penalties	19,125	21,384

5 Employee Numbers and Pay

	2010	2009
Number of staff at year end (full time equivalents)	16,477	16,884
	€000	€000
Pay	671,103	711,328
Higher, special or additional duties allowances	412	383
Other allowances	217,189	228,143
Overtime	78,223	79,485
Employer's PRSI	59,016	60,206
Total pay	1,025,943	1,079,545

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2010 €	Maximum individual payment 2009 €
Higher, special or additional duties	202	1	10,474	—
Overtime and extra attendance	14,680	2,445	47,598	62,792
Shift and roster allowances	14,759	6,217	30,653	28,331
Miscellaneous	14,906	825	40,151	45,996

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

5.2 Other Remuneration Arrangements

A total of €51,005 was paid to ten retired civil servants in receipt of civil service pensions, who were re-employed on various duties during 2010.

This account includes a total of €330,560 in respect of the remuneration of members of the Garda Síochána on special leave with pay with staff representative bodies and assigned to welfare organisations.

5.3 Garda Síochána Reward Fund

The following statement shows the total receipts proper to the Fund for the year 2010, the amount of payments in that period and the balance of the Fund at 31 December 2010:

	€
Balance brought forward on 1 January 2010	342,511
Receipts for the year ended 31 December 2010	43,362
	<u>385,873</u>
Payments for the year ended 31 December 2010	(50,189)
Balance on 31 December 2010	<u><u>335,684</u></u>

6 Miscellaneous Items

6.1 Support for Representative Associations

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

Sums of €63,487 and €139,950 were charged in respect of postal and telecommunications services and accommodation availed of by staff representative bodies and welfare organisations.

6.2 Statement of Losses (Garda Vehicles, etc.)

A total of 578 accidents involving garda vehicles were reported in 2010. Damage and other costs to official vehicles amounted to €502,176. Compensation totalling €128,641 was recovered.

6.3 Write-offs

Sanction was obtained from the Department of Finance to write-off a debit balance of €546,995 in respect of the OPW maintenance suspense account.

6.4 EU Funding

A total of €78,340 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.

6.5 Compensation and Legal Costs

Compensation and legal costs totalling €2,755,781 and ranging from €30 to €87,500 were paid in two hundred and ninety three cases in respect of claims for personal injuries and material damage resulting from accidents involving Garda vehicles

Compensation and legal costs totalling €7,464,634 and ranging from €1,000 to €350,000 were paid in two hundred and eleven cases in respect of claims made by members of An Garda Síochána under the Garda Síochána Compensation Act

Legal costs totalling €403,088 were paid in nine Judicial Review cases taken under the Garda Síochána Compensation Acts

At 31 December 2010 an estimated 2,727 compensation cases were outstanding against the Garda Authorities as follows:

Road Traffic Accidents	270
Garda Compensation Acts	1,283
Miscellaneous	1,174

Payments totalling €194,870 and ranging from €2 to €8,258 were made in respect of 2,919 claims under the Occupational Injuries Scheme.

Payments totalling €630,414 and ranging from €102 to €218,585 were made in respect of claims arising out of injuries received by thirty two Gardaí while on duty.

Payments totalling €90,972 and ranging from €31 to €35,536 were made to fourteen civilians in respect of injuries received as a result of accidents on Garda premises.

Payments totalling €188,842 and ranging from €301 to €101,541 were made in five instances following legal action taken by Gardaí.

Payments totalling €5,404,882 and ranging from €51 to €750,000 were made in two hundred and ten 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 €22,638 in respect of legal expenses were made in three instances where legal action was taken against members of An Garda Síochána arising from actions taken by them in the performance of their duties.

6.6 Other

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

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

Garda personnel availed of Air Corps aircraft during 2010 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.