

**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 2011 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 2011, 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:

#### ***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.

#### ***Land and Buildings***

The Minister for Justice and Equality 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 six times during 2011. 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 2011 and considered all of the significant control matters brought to its attention. At the end of 2011, the Garda Internal Audit section, which is headed by a Professional Accountant, had a total staff of seven civilian and three 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 a continuous quality improvement process is in place.

The Finance Directorate continued to deliver a customised training programme in 2011 which covered the areas of financial management of devolved budgets, public procurement and processing of payroll and other claims. A senior financial accountant completed the Garda Síochána Executive Leadership Programme in 2011. Two civilian procurement staff members completed the Certificate in Business Procurement from the Irish Institute of Purchasing and Materials Management in 2011.

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 further extended to District level in 2010 and 2011.

**Martin Callinan**  
Accounting Officer  
An Garda Síochána  
30 March 2012

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of Vote 20: Garda Síochána for 2011 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 2011.

**Seamus McCarthy**  
Comptroller and Auditor General  
28 August 2012

## Vote 20 Garda Síochána Appropriation Account 2011

Service		2011 Estimate provision	2011 Outturn	2010 Outturn
		€000	€000	€000
<b>Administration</b>				
A.1. Salaries, wages and allowances				
	<i>Original</i>	989,161		
	<i>Supplementary</i>	<u>52,339</u>	1,041,500	1,036,917
A.2. Travel and subsistence				1,025,943
	<i>Original</i>	18,483		
	<i>Supplementary</i>	<u>3,292</u>	21,775	19,733
A.3. Incidental expenses				
	<i>Original</i>	17,445		
	<i>Supplementary</i>	<u>1,816</u>	19,261	18,986
A.4. Postal and telecommunications services				
	<i>Original</i>	33,425		
	<i>Supplementary</i>	<u>6,250</u>	39,675	44,852
A.5. Office machinery and other office supplies and related services				
	<i>Original</i>	26,472		
	<i>Supplementary</i>	<u>(2,437)</u>	24,035	24,563
A.6. Maintenance of Garda premises				
	<i>Original</i>	7,521		
	<i>Supplementary</i>	<u>2,479</u>	10,000	9,534
A.7. Consultancy services				
	<i>Original</i>	208		
	<i>Supplementary</i>	<u>(148)</u>	60	52
A.8. Station services				
	<i>Original</i>	12,996		
	<i>Supplementary</i>	<u>7,174</u>	20,170	20,102
A.9. Implementation of Garda SMI			143	145
A.10. Garda Reserve				152
	<i>Original</i>	480		
	<i>Supplementary</i>	<u>395</u>	875	780
A.11. Value for money and policy reviews				
	<i>Original</i>	190		
	<i>Supplementary</i>	<u>(190)</u>	—	—
<b>Other Services</b>				
B. Clothing and accessories				
	<i>Original</i>	2,764		
	<i>Supplementary</i>	<u>421</u>	3,185	3,896
C. St. Paul's Garda Medical Aid Society (grant-in aid)			124	124

Service		2011		2011 Outturn	2010 Outturn	
		Estimate provision	€000			€000
D.	Transport	<i>Original</i>	14,538	25,455	26,146	27,941
		<i>Supplementary</i>	10,917			
E.	Communications and other equipment	<i>Original</i>	19,272	31,552	32,743	23,276
		<i>Supplementary</i>	12,280			
F.	Aircraft	<i>Original</i>	1,050	1,800	1,805	1,951
		<i>Supplementary</i>	750			
G.	Superannuation, etc.	<i>Original</i>	368,773	309,773	307,119	289,069
		<i>Supplementary</i>	(59,000)			
H.	Witnesses' expenses			1,805	1,838	2,027
I.	Compensation	<i>Original</i>	16,622	20,935	20,103	17,198
		<i>Supplementary</i>	4,313			
J.	Witness security programme	<i>Original</i>	1,198	700	700	700
		<i>Supplementary</i>	(498)			
<b>Gross expenditure</b>		<i>Original</i>	<b>1,532,670</b>	<b>1,572,823</b>	<b>1,570,963</b>	<b>1,530,678</b>
		<i>Supplementary</i>	<b>40,153</b>			
<b>Deduct</b>						
K.	<b>Appropriations-in-aid</b>	<i>Original</i>	<b>120,447</b>	<b>133,200</b>	<b>133,716</b>	<b>133,040</b>
		<i>Supplementary</i>	<b>12,753</b>			
<b>Net expenditure</b>		<i>Original</i>	<b>1,412,223</b>	<b>1,439,623</b>	<b>1,437,247</b>	<b>1,397,638</b>
		<i>Supplementary</i>	<b>27,400</b>			
<b>Surplus to be surrendered</b>				<b>€2,376,031</b>	<b>€1,718,716</b>	

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2011

	Note	2011 €000	2010 €000
Expenditure on administration		1,176,489	1,164,609
Expenditure on services and programmes		394,474	366,069
<b>Gross expenditure</b>		<b>1,570,963</b>	<b>1,530,678</b>
Deduct			
<b>Appropriations-in-aid</b>		<b>133,716</b>	<b>133,040</b>
<b>Net expenditure</b>		<b>1,437,247</b>	<b>1,397,638</b>
<b>Changes in capital assets</b>			
Purchases cash	(8,859)		
Depreciation	18,358		
Disposals cash	12		
Loss on disposals	102	9,613	21,549
<b>Changes in assets under development</b>			
Cash payments		—	(1,946)
<b>Changes in net current assets</b>			
Increase in closing accruals	735		
Decrease in stock	5,610		
		6,345	(1,627)
<b>Direct expenditure</b>		<b>1,453,205</b>	<b>1,415,614</b>
Net allied services expenditure	1.1	13,778	11,909
<b>Total operating cost</b>		<b>1,466,983</b>	<b>1,427,523</b>

#### 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		2011 €000	2010 €000
7	Superannuation and Retired Allowances	670	600
10	Office of Public Works	10,514	11,424
19	Justice and Equality - Financial Shared Services Centre	5,286	5,414
	Less		
	Allied Services provided by An Garda Síochána to other Votes	(2,692)	(5,529)
		<b>13,778</b>	<b>11,909</b>

## 2 Balance Sheet as at 31 December 2011

	Note	2011 €000	2010 €000
<b>Capital assets</b>	2.1	44,079	54,099
<b>Capital assets under development</b>	2.2	4,570	4,570
		<b>48,649</b>	<b>58,669</b>
<b>Current assets</b>			
Bank and cash	2.3	6,879	5,647
Stocks	2.4	5,531	11,141
Prepayments		7,213	7,771
Accrued income		1,372	1,046
Other debit balances	2.5	28,525	28,160
<b>Total current assets</b>		<b>49,520</b>	<b>53,765</b>
<b>Less current liabilities</b>			
Net liability to the Exchequer	2.7	376	(281)
Accrued expenses		8,370	8,274
Other credit balances	2.6	35,028	34,088
<b>Total current liabilities</b>		<b>43,774</b>	<b>42,081</b>
<b>Net current assets</b>		<b>5,746</b>	<b>11,684</b>
<b>Net assets</b>		<b>54,395</b>	<b>70,353</b>
<b>Represented by:</b>			
<b>State funding account</b>		<b>54,395</b>	<b>70,353</b>



**2.1 Capital Assets**

	Aircraft	Motor boat	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000	€000	€000
<b>Gross assets</b>						
Cost or valuation at 1 January 2011	17,001	1,060	66,610	149,533	4,464	238,668
Additions	71	—	1,655	5,577	1,149	8,452
Disposals	—	—	(5,656)	(2,533)	—	(8,189)
Cost or valuation at 31 December 2011	17,072	1,060	62,609	152,577	5,613	238,931
<b>Accumulated depreciation</b>						
Opening balance at 1 January 2011	7,601	588	59,467	114,777	2,136	184,569
Depreciation for the year	823	73	3,981	13,035	446	18,358
Depreciation on disposals	—	—	(5,591)	(2,484)	—	(8,075)
Cumulative depreciation at 31 December 2011	8,424	661	57,857	125,328	2,582	194,852
<b>Net assets at 31 December 2011</b>	<b>8,648</b>	<b>399</b>	<b>4,752</b>	<b>27,249</b>	<b>3,031</b>	<b>44,079</b>
<b>Net assets at 31 December 2010</b>	<b>9,400</b>	<b>472</b>	<b>7,143</b>	<b>34,756</b>	<b>2,328</b>	<b>54,099</b>

**2.2 Capital Assets under Development**

at 31 December 2011	Schengen Project	MIMS Project	Total
	€000	€000	€000
Amounts brought forward at 1 January 2010	2,676	1,894	4,570
Cash payments for the year	—	—	—
Amount carried forward at 31 December 2011	2,676	1,894	4,570

**2.3 Bank and Cash**

at 31 December	2011 €000	2010 €000
PMG balances and cash	24,710	25,406
Orders outstanding	(17,831)	(19,759)
	6,879	5,647

<b>2.4 Stocks</b>	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
Stationery	465	690
Telecommunications stock	1,636	7,304
Clothing	1,487	1,215
Technical Bureau	153	235
United Nations stock	53	69
Armoury	1,338	1,257
Miscellaneous	399	371
	<u>5,531</u>	<u>11,141</u>
	<u><u>5,531</u></u>	<u><u>11,141</u></u>
<b>2.5 Other Debit Balances</b>	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
Advances to OPW	216	621
Imprests	3,880	4,232
Recoupable salaries	23,393	21,958
Cycle to Work scheme	786	1,127
Other debit suspense items	250	222
	<u>28,525</u>	<u>28,160</u>
	<u><u>28,525</u></u>	<u><u>28,160</u></u>
<b>2.6 Other Credit Balances</b>	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	19,341	13,462
Pay Related Social Insurance	7,413	10,588
Professional Services Withholding Tax	696	747
Value Added Tax	638	601
Road Traffic Act fines	420	1,845
Tax on pension contribution refunds	13	1
	<u>28,521</u>	<u>27,244</u>
	<u><u>28,521</u></u>	<u><u>27,244</u></u>
Payroll deductions held in suspense	5,145	5,372
Garda Reward Fund	283	287
Other credit suspense items	1,079	1,185
	<u>35,028</u>	<u>34,088</u>
	<u><u>35,028</u></u>	<u><u>34,088</u></u>

<b>2.7 Net Liability to the Exchequer</b>	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	2,376	1,719
Exchequer grant undrawn	(2,000)	(2,000)
Net liability to the Exchequer	<u>376</u>	<u>(281)</u>

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

Bank and cash	6,879	5,647
Debit balances: suspense	28,525	28,160
	<u>35,404</u>	<u>33,807</u>

**Creditors**

Due to State	(28,521)	(27,244)
Credit balances: suspense	(6,507)	(6,844)
	<u>(35,028)</u>	<u>(34,088)</u>
	<u>376</u>	<u>(281)</u>

**2.8 Commitments**

at 31 December

<b>(A) Global Commitments</b>	<b>2011</b>	<b>2010</b>
	<b>€000</b>	<b>€000</b>
Total of legally enforceable commitments	68,700	5,700

The commitments figure for 2011 includes an amount for €66.9 million in respect of a five-year project which was commenced in November 2010 for the outsourcing of Garda mobile road safety cameras. The total contract price is €83 million including VAT. The corresponding commitment amount for this project was €82.8 million as at 31 December 2010 and is not included in the 2010 figure.

<b>(B) Multi-Annual Capital Commitments</b>	<b>Expenditure to 1 January 2011</b>	<b>Expenditure in 2011</b>	<b>Total Expected Project Cost</b>
	<b>€000</b>	<b>€000</b>	<b>€'000</b>
<b>Project</b>			
Schengen Information System	2,676	—	23,870
Major Investigation Management System	1,894	—	28,746

### 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% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
B.	(711)	The excess arose due to the requirement to purchase additional clothing items for security and public order purposes.

### 4 Receipts

4.1 Appropriations-in-aid	€000	2011 Estimated €000	2011 Realised €000	2010 Realised €000
1. Contributions to the Garda Síochána spouses' and children's pension schemes				
	<i>Original</i>	14,350		
	<i>Supplementary</i>	(150)	14,200	15,005
				14,194
2. Contributions to the Garda Síochána pensions scheme				
	<i>Original</i>	22,374		
	<i>Supplementary</i>	826	23,200	23,599
				22,619
3. Miscellaneous receipts (breakdown given)				
	<i>Original</i>	12,450		
	<i>Supplementary</i>	(2,150)	10,300	10,823
				11,082
4. Receipts from banks in respect of cash escort services				
	<i>Original</i>	4,300		
	<i>Supplementary</i>	(500)	3,800	3,836
				4,276
5. Firearm fees				
	<i>Original</i>	1,000		
	<i>Supplementary</i>	1,600	2,600	2,706
				14,199
6. Safety cameras - certain receipts from fixed charges				
	<i>Original</i>	100		
	<i>Supplementary</i>	11,200	11,300	10,624
				—
7. Receipts from pension-related deduction on public service remuneration				
	<i>Original</i>	65,873		
	<i>Supplementary</i>	1,927	67,800	67,123
				66,670
<b>Total</b>			<b>133,200</b>	<b>133,716</b>
				<b>133,040</b>

<b>Miscellaneous</b>	<b>2011</b>	<b>2010</b>
	<b>€000</b>	<b>€000</b>
Payment for non-public duty services rendered by Gardaí	4,068	3,350
Recovery in respect of damage to official vehicles and other Garda property	308	194
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	852	1,558
Fees for accident and malicious damage reports	521	502
Contribution for living quarters	62	70
Recoupment of witnesses' expenses	16	3
Recoupment of salaries	—	1
Percentage charge to insurance companies for collection of insurance premia	109	118
Taxi licence fees	197	156
Road Traffic Act - Section 41 charges	2,364	2,605
Fingerprint fees for employment and visa purposes	25	20
Garda masts	555	—
Carrier liability	485	513
Unclassified items	1,261	1,992
	<b>10,823</b>	<b>11,082</b>

#### 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%.

<b>Heading</b>	<b>Less/(more) than provided €000</b>	<b>Explanation</b>
1&2	(1,204)	The surplus arose due to additional deductions received in December due to the large number of retirements under the Public Service early retirement scheme
3	(523)	The surplus arose due to earlier than expected receipt of outstanding payments for non public duty services performed by An Garda Síochána.
6	676	The deficit occurred as road safety camera receipts in December were less than projected.

#### 4.2 Extra receipts payable to the Exchequer

	<b>2011</b>	<b>2011</b>	<b>2010</b>
	<b>Estimated</b>	<b>Realised</b>	<b>Realised</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>
Road Traffic Act fines	15,000	12,675	19,125

## 5 Employee Numbers and Pay

	2011	2010
<b>Number of staff at year end</b> (full time equivalents)	15,969	16,477
	<b>2011</b>	<b>2010</b>
	<b>€000</b>	<b>€000</b>
Pay	679,453	671,103
Higher, special or additional duties allowances	363	412
Other allowances	213,828	217,189
Overtime	80,937	78,223
Employer's PRSI	62,336	59,016
<b>Total pay</b>	<b>1,036,917</b>	<b>1,025,943</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2011 €	Maximum individual payment 2010 €
Higher, special or additional duties	201	1	10,452	10,474
Overtime and extra attendance	14,540	2,168	49,372	47,598
Shift and roster allowances	14,464	6,654	39,439	30,653
Miscellaneous	14,520	771	36,304	40,151

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

### 5.2 Other Remuneration Arrangements

A total of €29,264 was paid to seven retired civil servants in receipt of civil service pensions, who were re-employed on various duties during 2011.

Included in A1 is a total of €329,120 in respect of the remuneration of members of the Garda Síochána on special leave with pay to 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 2011, the amount of payments in that period and the balance of the Fund at 31 December 2011:

	€
Balance brought forward on 1 January 2011	335,684
Receipts for the year ended 31 December 2011	67,916
	<u>403,600</u>
Payments for the year ended 31 December 2011	(72,530)
Balance on 31 December 2011	<u><u>331,070</u></u>

#### 5.4 Settlement with the Revenue Commissioners

Included under the A.1. Subhead is a settlement of €12.5m to the Revenue commissioners in December 2011 in respect of a legacy liability covering taxes applicable to certain allowances and expense payments made to Garda members in the period 2009 to 2011.

#### 5.5 State Visits

There was additional pay expenditure of €28.4 million incurred on the Garda Vote in 2011 as a result of the State visits of Queen Elizabeth II and President Obama as follows

	<b>2011</b>
	<b>€000</b>
Pay (including overtime)	28,426
Travel and Subsistence	2,968
Other	4,490
<b>Total</b>	<b><u>35,884</u></b>

## 6 Miscellaneous

### 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 €46,584 and €139,571 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 667 accidents involving garda vehicles were reported in 2011. Damage and other costs to official vehicles amounted to €493,746. Compensation totalling €167,173 was recovered.

### 6.3 EU Funding

A total of €20,409 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.

### 6.4 Compensation and Legal Costs

Compensation and legal costs totalling €2,656,579 and ranging from €22 to €197,500 were paid in three hundred and seventy three cases in respect of claims for personal injuries and material damage resulting from accidents involving Garda vehicles.

Compensation and legal costs totalling €9,756,071 and ranging from €320 to €350,834 were paid in two hundred and forty one cases in respect of claims made by members of An Garda Síochána under the Garda Síochána Compensation Act.

At 31 December 2011 an estimated 2,657 compensation cases were outstanding against the Garda Authorities as follows:

Road Traffic accidents	266
Garda Compensation Acts	1,160
Miscellaneous	1,231

Payments totalling €167,049 and ranging from €5 to €8,701 were made in respect of 2,595 claims under the Occupational Injuries scheme.

Payments totalling €584,955 and ranging from €31 to €71,222 were made in respect of claims arising out of injuries received by forty Gardaí while on duty.

Payments totalling €120,359 and ranging from €42 to €31,763 were made to twelve civilians in respect of injuries received as a result of accidents on Garda premises.

Payments totalling €585,360 and ranging from €12,100 to €270,000 were made in seven instances following legal action taken by Gardaí.

Payments totalling €6,205,955 and ranging from €31 to €900,000 were made in two hundred and thirty four 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 €26,262 in respect of legal expenses were made in two instances where legal action was taken by members of An Garda Síochána.



## **6.5 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 2011 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.