



## **Appropriation Account 2012**

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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 2012 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 2012, 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.

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).

### **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.

***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.

An Garda Síochána is compliant with all relevant guidelines regarding procurement with the exception of 50 contracts to a value of €5,320,811. These contracts were included on the Circular 40/02 return. 11 contracts to a value of €1,567,467 were extended beyond the original contract date without competitive procurement and required sanction to proceed with tenders from the Department of Public Expenditure and Reform. 18 contracts to a value of €2,691,936 in respect of medical services were paid in accordance with Department of Public Expenditure and Reform sanctioned rates for professional services. In the other 21 cases local tender 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 proactively taking steps to put tenders in place in 2013 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.

**Martin Callinan**  
Accounting Officer  
An Garda Síochána

28 March 2013

## **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 Garda Síochána for the year ended 31 December 2012 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, 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 his control, for the efficiency and economy of administration by An Garda Síochána and for the regularity and propriety of all transactions in the appropriation accounts.

#### ***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 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 Garda Síochána for the year ended 31 December 2012.

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 An Garda Síochána. The appropriation account is in agreement with the books of account.

***Management of the Fixed Charge Notice System***

Chapters 7 and 8 of my report on the accounts of the public services for 2012 refers to certain matters relating to the management and control of the fixed charge penalty system.

***Budget Management and Vote Accounting***

Chapters 4 and 5 of my report deal with vote accounting and vote budget management issues. These include sections in relation to Vote 20 Garda Síochána.

***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 2012.

**Seamus McCarthy**  
Comptroller and Auditor General

7 September 2013

## Vote 20 Garda Síochána Appropriation Account 2012

	Estimate provision		2012	2011
			Outturn	Outturn
	€000	€000	€000	€000
<b>Programme Expenditure</b>				
A Working with communities to protect and serve				
<i>Original</i>	1,445,277			
<i>Supplementary</i>	22,406	1,467,683	1,465,889	1,570,963
<b>Gross expenditure</b>				
<i>Original</i>	1,445,277			
<i>Supplementary</i>	22,406	<b>1,467,683</b>	<b>1,465,889</b>	<b>1,570,963</b>
<i>Deduct</i>				
B <b>Appropriations-in-aid</b>				
<i>Original</i>	119,735			
<i>Supplementary</i>	13,906	<b>133,641</b>	<b>133,386</b>	<b>133,716</b>
<b>Net expenditure</b>				
<i>Original</i>	1,325,542			
<i>Supplementary</i>	8,500	<b>1,334,042</b>	<b>1,332,503</b>	<b>1,437,247</b>

### Surplus for surrender

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

	2012	2011
	€	€
Surplus to be surrendered	1,539,447	2,376,031

## Analysis of administration expenditure

		Estimate provision		2012	2011
		€000	€000	Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances				
	<i>Original</i>	959,643			
	<i>Supplementary</i>	(3,210)	956,433	955,189	1,036,917
ii	Travel and subsistence				
	<i>Original</i>	16,483			
	<i>Supplementary</i>	(2,517)	13,966	14,013	20,558
iii	Training and development and incidental expenses				
	<i>Original</i>	17,445			
	<i>Supplementary</i>	(5,076)	12,369	12,268	18,986
iv	Postal and telecommunications services				
	<i>Original</i>	34,747			
	<i>Supplementary</i>	8,088	42,835	43,165	44,852
v	Office equipment and external IT services				
	<i>Original</i>	19,212			
	<i>Supplementary</i>	(175)	19,037	19,373	24,563
vi	Maintenance of Garda premises		6,521	7,141	9,534
vii	Consultancy services and value for money and policy reviews				
	<i>Original</i>	218			
	<i>Supplementary</i>	(63)	155	157	52
viii	Station services				
	<i>Original</i>	16,996			
	<i>Supplementary</i>	1,854	18,850	18,520	20,102
ix	Implementation of Garda SMI				
	<i>Original</i>	43			
	<i>Supplementary</i>	135	178	150	145
x	Garda Reserve				
	<i>Original</i>	760			
	<i>Supplementary</i>	140	900	884	780
			1,071,244	1,070,860	1,176,489

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2012

	2012	2011
	€000	€000
Programme cost	395,029	394,474
Pay	955,189	1,036,917
Non pay	115,671	139,572
<b>Gross expenditure</b>	<b>1,465,889</b>	<b>1,570,963</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>133,386</b>	<b>133,716</b>
<b>Net expenditure</b>	<b>1,332,503</b>	<b>1,437,247</b>
<b>Changes in capital assets</b>		
Purchases cash	(4,940)	
Depreciation	15,923	
Disposals cash	77	
Gain on disposals	(4)	9,613
<b>Changes in net current assets</b>		
Increase in closing accruals	1,636	
Decrease in stock	870	
	2,506	6,345
<b>Direct expenditure</b>	<b>1,346,065</b>	<b>1,453,205</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	14,760	13,778
<b>Net programme cost</b>	<b>1,360,825</b>	<b>1,466,983</b>



**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>2012</b>	<b>2011</b>
	<b>€000</b>	<b>€000</b>
Vote 12 Superannuation and Retired Allowances	541	670
Vote 13 Office of Public Works	10,415	10,514
Vote 24 Justice and Equality - Financial Shared Services Centre	4,934	5,286
Less		
Services provided by An Garda Síochána to other Votes	<u>(1,130)</u>	<u>(2,692)</u>
	<u>14,760</u>	<u>13,778</u>

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 2012 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.

## 2 Balance Sheet as at 31 December 2012

	Note	2012 €000	2011 €000
<b>Capital assets</b>	2.3	33,098	44,079
<b>Capital assets under development</b>	2.4	4,570	4,570
		<b>37,668</b>	<b>48,649</b>
<b>Current assets</b>			
Bank and cash	2.5	6,499	6,879
Stocks	2.6	4,661	5,531
Prepayments		4,412	7,213
Accrued income		1,695	1,372
Other debit balances	2.7	16,063	28,525
Net liability from the Exchequer	2.9	461	(376)
<b>Total current assets</b>		<b>33,791</b>	<b>49,144</b>
<b>Less current liabilities</b>			
Accrued expenses		7,603	8,370
Other credit balances	2.8	23,023	35,028
<b>Total current liabilities</b>		<b>30,626</b>	<b>43,398</b>
<b>Net current assets</b>		<b>3,165</b>	<b>5,746</b>
<b>Net assets</b>		<b>40,833</b>	<b>54,395</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>40,833</b>	<b>54,395</b>
<b>2.1 State Funding Account</b>			
	Note	2012 €000	2011 €000
Balance at 1 January		54,395	70,353
Funding drawn down	2.2	1,347,263	1,451,025
Net programme cost	1	(1,360,825)	(1,466,983)
<b>Balance at 31 December</b>		<b>40,833</b>	<b>54,395</b>
<b>2.2 Funding drawn down</b>			
	Note	2012 €000	2011 €000
Disbursements from the Vote			
Estimate provision	Account	1,334,042	1,439,623
Surplus to be surrendered	Account	(1,539)	(2,376)
		1,332,503	1,437,247
Expenditure (cash) borne elsewhere	1	14,760	13,778
<b>Total funding drawn down</b>		<b>1,347,263</b>	<b>1,451,025</b>

**2.3 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 2012	17,072	1,060	62,609	152,577	5,613	238,931
Additions	—	—	3,544	1,371	101	5,016
Disposals	—	—	(8,097)	(2,318)	(446)	(10,861)
Cost or valuation at 31 December 2012	17,072	1,060	58,056	151,630	5,268	233,086
<b>Accumulated depreciation</b>						
Opening balance at 1 January 2012	8,424	661	57,857	125,328	2,582	194,852
Depreciation for the year	826	72	2,392	12,174	459	15,923
Depreciation on disposals	—	—	(8,029)	(2,312)	(446)	(10,787)
Cumulative depreciation at 31 December 2012	9,250	733	52,220	135,190	2,595	199,988
<b>Net assets at 31 December 2012</b>	<b>7,822</b>	<b>327</b>	<b>5,836</b>	<b>16,440</b>	<b>2,673</b>	<b>33,098</b>
<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>

**2.4 Capital Assets under Development**

at 31 December 2012	<b>Schengen Project</b>	<b>MIMS Project</b>	<b>Total</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>
Amounts brought forward at 1 January 2012	2,676	1,894	4,570
Cash payments for the year	—	—	—
Balance at 31 December 2012	2,676	1,894	4,570

Included in the 2011 multi-annual capital commitments were two large projects Schengen Information System and Major Investigation Management System (MIMS).

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.

The MIMS project has an estimated cost of €28.7 million and a preferred supplier has been sourced after a tender competition. The remaining phases of this project are subject to available funding.

**2.5 Bank and Cash** **2012** **2011**  
at 31 December **€000** **€000**

PMG balances and cash	9,411	24,710
Orders outstanding	(2,912)	(17,831)
	<u>6,499</u>	<u>6,879</u>

**2.6 Stocks** **2012** **2011**  
at 31 December **€000** **€000**

Stationery	391	465
Telecommunications stock	1,210	1,636
Clothing	1,436	1,487
Technical Bureau	186	153
United Nations stock	72	53
Armoury	978	1,338
Miscellaneous	388	399
	<u>4,661</u>	<u>5,531</u>

**2.7 Other Debit Balances** **2012** **2011**  
at 31 December **€000** **€000**

Advances to OPW	640	216
Imprests	784	3,880
Recoupable salaries	13,747	23,393
Cycle to Work scheme	539	786
Other debit suspense items	353	250
	<u>16,063</u>	<u>28,525</u>

**2.8 Other Credit Balances** **2012** **2011**  
at 31 December **€000** **€000**

Amounts due to the State		
Income Tax	13,742	19,341
Pay Related Social Insurance	5,408	7,413
Professional Services Withholding Tax	263	696
Value Added Tax	249	638
Road Traffic Act fines	920	420
Tax on pension contribution refunds	2	13
Construction Tax	11	—
	<u>20,595</u>	<u>28,521</u>
Payroll deductions held in suspense	1,756	5,145
Garda Reward Fund	297	283
Other credit suspense items	375	1,079
	<u>23,023</u>	<u>35,028</u>

<b>2.9 Net Liability from the Exchequer</b>	<b>2012</b>	<b>2011</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	1,539	2,376
Exchequer grant undrawn	(2,000)	(2,000)
Net liability from the Exchequer	<u>(461)</u>	<u>376</u>

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

Bank and cash	6,499	6,879
Debit balances: suspense	16,063	28,525
	<u>22,562</u>	<u>35,404</u>

**Creditors**

Due to State	(20,595)	(28,521)
Credit balances: suspense	(2,428)	(6,507)
	<u>(23,023)</u>	<u>(35,028)</u>

	<u>(461)</u>	<u>(376)</u>
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<b>2.10 Commitments</b>	<b>2012</b>	<b>2011</b>
at 31 December	<b>€000</b>	<b>€000</b>
Total of legally enforceable commitments	52,943	68,700

**3 Programme Expenditure by Subhead**

		Estimate provision		2012	2011
				Outturn	Outturn
		€000	€000	€000	€000
<b>A</b>	<b>Working with communities to protect and serve</b>				
A.1	Administration - pay				
	<i>Original</i>	959,643			
	<i>Supplementary</i>	(3,210)	956,433	955,189	1,036,917
A.2	Administration - non pay				
	<i>Original</i>	112,425			
	<i>Supplementary</i>	2,386	114,811	115,671	139,572
A.3	Clothing and accessories				
	<i>Original</i>	2,764			
	<i>Supplementary</i>	(114)	2,650	2,499	3,896
A.4	St. Paul's Garda Medical Aid Society (grant-in aid)		124	124	124
A.5	Transport				
	<i>Original</i>	20,701			
	<i>Supplementary</i>	5,953	26,654	27,018	26,146
A.6	Communications and other equipment				
	<i>Original</i>	17,772			
	<i>Supplementary</i>	10,194	27,966	28,184	32,473
A.7	Aircraft				
	<i>Original</i>	1,050			
	<i>Supplementary</i>	200	1,250	1,320	1,805
A.8	Superannuation, etc.				
	<i>Original</i>	311,173			
	<i>Supplementary</i>	8,500	319,673	317,825	307,119
A.9	Witnesses' expenses				
	<i>Original</i>	1,805			
	<i>Supplementary</i>	(305)	1,500	1,472	1,838
A.10	Compensation		16,622	16,587	20,103
A.11	Witness security programme				
	<i>Original</i>	1,198			
	<i>Supplementary</i>	(1,198)	—	—	700
			1,467,683	1,465,889	1,570,963

**Significant variations**

Overall, the gross expenditure in relation to Programme A was €1,794,000 lower than provided. The significant variations were as follows:

<b>Description</b>	<b>Less/ (more) than provided €000</b>	<b>Explanation</b>
Clothing and accessories	151	The saving arose due to a decrease in the issue of uniform stock following a circularisation of all Garda Members to identify uniform requirements. This replaced the previous practice of a general uniform roll out.

## 4 Receipts

4.1 Appropriations-in-aid			2012		2011
	€000		Estimated €000	Realised €000	Realised €000
1. Contributions to the Garda Síochána spouses' and children's pension schemes					
	<i>Original</i>	13,745			
	<i>Supplementary</i>	169	13,914	14,305	15,005
2. Contributions to the Garda Síochána pensions scheme					
	<i>Original</i>	22,103			
	<i>Supplementary</i>	1,031	23,134	23,256	23,599
3. Miscellaneous receipts (note 4.2)					
	<i>Original</i>	13,450			
	<i>Supplementary</i>	550	14,000	13,987	10,823
4. Receipts from banks in respect of cash escort services					
	<i>Original</i>	4,300			
	<i>Supplementary</i>	(1,400)	2,900	2,220	3,836
5. Firearm fees					
	<i>Original</i>	1,607			
	<i>Supplementary</i>	393	2,000	1,926	2,706
6. Safety cameras - certain receipts from fixed charges					
	<i>Original</i>	100			
	<i>Supplementary</i>	15,800	15,900	15,805	10,624
7. Receipts from pension-related deduction on public service remuneration					
	<i>Original</i>	64,430			
	<i>Supplementary</i>	(2,637)	61,793	61,887	67,123
			133,641	133,386	133,716

### 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
Receipts from banks in respect of cash escort services	680	The deficit arose due to a delay in receipt of payment from the Irish Banking Federation for cash escorts provided by An Garda Síochána.



**4.2 Analysis of Miscellaneous Receipts**

	<b>2012</b>	<b>2011</b>
	<b>€000</b>	<b>€000</b>
Payment for non-public duty services rendered by Gardai	4,125	4,068
Recovery in respect of damage to official vehicles and other Garda property	48	308
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	2,428	852
Fees for accident and malicious damage reports	731	521
Contribution for living quarters	52	62
Recoupment of witnesses' expenses	12	16
Recoupment of salaries	37	—
Percentage charge to insurance companies for collection of insurance premia	112	109
Taxi licence fees	183	197
Road Traffic Act - Section 41 charges	2,441	2,364
Fingerprint fees for employment and visa purposes	41	25
Garda masts	1,535	555
Carrier liability	573	485
Unclassified items	1,669	1,261
	<u>13,987</u>	<u>10,823</u>

**4.3 Extra receipts payable to the Exchequer**

	<b>2012</b>		<b>2011</b>
	<b>Estimated</b>	<b>Realised</b>	<b>Realised</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>
Road Traffic Act fines	7,200	6,188	11,250

## 5 Employee Numbers and Pay

	<b>2012</b>	<b>2011</b>
<b>Number of staff at year end</b> (full time equivalents)		
Garda members	13,424	13,894
Civilians	2,028	2,074
	<u>15,452</u>	<u>15,968</u>
	<b>2012</b>	<b>2011</b>
	<b>€000</b>	<b>€000</b>
Pay	647,771	679,453
Higher, special or additional duties allowance	484	363
Other allowances	202,663	213,828
Overtime	42,422	80,937
Employer's PRSI	61,849	62,336
<b>Total Pay</b>	<u><b>955,189</b></u>	<u><b>1,036,917</b></u>

### 5.1 Allowances and Overtime Payments

	<b>Number of recipients</b>	<b>Recipients of €10,000 or more</b>	<b>Maximum individual payment 2012 €</b>	<b>Maximum individual payment 2011 €</b>
Higher, special or additional duties	229	7	15,412	10,452
Overtime and extra attendance	13,205	831	41,641	49,372
Shift and roster allowances	13,894	6,389	20,964	39,439
Miscellaneous	14,029	694	35,978	36,304

Certain individuals received extra remuneration in more than one category.

### 5.2 Other Remuneration Arrangements

A total of €1,040 was paid to one retired civil servant in receipt of a civil service pension, who was re-employed for an interview board during 2012.

**5.3 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.

	<b>2012</b>	<b>2011</b>
	<b>€000</b>	<b>€000</b>
Balance brought forward on 1 January	331	336
Receipts for the year ended 31 December	67	68
	<hr/> 398	<hr/> 404
Payments for the year ended 31 December	(53)	(73)
Balance on 31 December	<hr/> 345	<hr/> 331

## 6 Miscellaneous

### 6.1 Support for Representative Associations

Included in subhead A.1 is a total of €319,835 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 €46,584 and €139,266 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 €660,956 was received directly by An Garda Síochána in EU funding under Title VI of the treaty of the European Union for a number of policing programmes. An amount for €485,180 relates to a master's degree programme run by the Garda Bureau of Fraud Investigation on cybercrime investigation which is 90% EU funded. The remaining €175,776 relates to a project which brings together an informal network of Law Enforcement and Judicial practitioners to develop alternative strategies across the European Union in relation to the proceeds of criminal activity.

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

A total of 639 accidents involving Garda vehicles were reported in 2012 (2011 – 667). Damage and other costs to official vehicles amounted to €297,467. Compensation totalling €47,643 was recovered.

#### 6.4 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.

	Number of cases	Compensation awarded €000	Legal costs awarded €000	Other costs awarded €000	2012	2011
					Total	Total
					€000	€000
<b>Claims by members and employees of An Garda Síochána</b>						
Under Garda Síochána Compensation Act 1941-1945	158	7,162	2,262	—	9,424	9,456
Through the State Claims Agency for injuries received while on duty	40 <sup>1</sup>	335	208	22	565	585
Legal actions administered by the Department of Justice & Equality	9	112	136	—	248	585
Ex gratia contributions towards Garda legal costs under Section 49 of the Garda Síochána Act, 2005	1	—	1	—	1	26

#### Civil claims by members of the public

Claims arising from actions of Gardaí in the performance of their duties	186 <sup>1</sup>	1,296	2,652	24	3,972	6,206
Claims (including by Garda members) resulting from accidents involving Garda vehicles	190 <sup>1</sup>	1,519	366	113	1,998	2,657
Claims in respect of accidents on Garda premises	14 <sup>1</sup>	140	84	6	230	120

At 31 December 2012

- 1,119 claims outstanding under the Garda Síochána Compensation Act
- 263 civil claims outstanding relating to accidents involving Garda vehicles.
- 1,146 civil claims other than those involving Garda vehicles outstanding.

<sup>1</sup> These may include part payments over a number of years for individual cases.

Other costs awarded relate to agency fees, investigator fees, medical fees etc.