

Appropriation Account 2018

Vote 20

An Garda Síochána

Introduction

As Accounting Officer for Vote 20, I am required 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 2018 for the salaries and expenses of the Garda Síochána, including pensions, etc. for the payment of certain witnesses' expenses, and for payment of certain grants.

The expenditure outturn is compared with the sums:

- (a) granted by Dáil Éireann under the Appropriation Act 2018, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2018 out of unspent 2017 appropriations, under the deferred surrender arrangements established by Section 91 of the Finance Act 2004.

A surplus of €3.373 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the account.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts have been applied in the preparation of the account except for the following:

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).

Land holdings are used by An Garda Síochána at Templemore for student use for recreational purposes. An Garda Síochána is working with the Office of Public Works to ensure that all lands are transferred into State ownership.

All other property utilised by An Garda Síochána is owned by the Office of Public Works, and is accounted for in the appropriation account of that Office.

The operating cost statement at Note 1 does not include a computed notional rent amount in respect of properties occupied by An Garda Síochána and owned by the Minister of Justice and Equality or by the Office of Public Works.

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
- major operational software systems: 20% per annum

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.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

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.

Risk management

In 2015, a comprehensive review of An Garda Síochána's risk management approach was completed and a 'Revised Approach to Risk Management' was developed that ensures risk management processes continue to be robust and reflect best national and international practice. The revised approach aligns with Government policies and is designed to ensure that corporate, executive and local risks that impact on the achievement of the organisation's strategic objectives are managed in line with the organisation's Strategy Statement and plans.

The 'Revised Approach to Risk Management' was implemented on 31st March 2017 as a phase 1 initiative under the Modernisation and Renewal Programme 2016-2021. It is supported by a Risk and Policy Governance Board, a dedicated Garda Risk Management Unit, a Risk Champion Network, revised policy and procedures, portal webpage and associated documents.

The Chief Administrative Officer has been appointed as the Chief Risk Officer for An Garda Síochána and chairperson of the Risk and Policy Governance Board. His role includes the identification of corporate risks, championing risk management at all levels, advising the Commissioner on the status and effectiveness of risk management and reporting to the Policing Authority. Membership of the Risk and Policy Governance Board includes a number of Assistant Commissioners and Executive Directors. The Risk and Policy Governance Board meetings are required to be held on at least a quarterly basis. An Garda Síochána has taken steps to mitigate the risks of conflict of interest related to the attendance of the Chief Administrative Officer at Audit Committee meetings as a member of the Audit Committee.

Shared services

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

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

Non-compliance with procurement rules

An Garda Síochána ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

126 contracts with a value of €30,396,714 (excluding VAT) have been included in the circular 40/02 return as they exceed the reporting threshold of €25,000 and were awarded (inter alia) without a competitive process, as follows

- 71 contracts to a value of €20,851,513 are considered non-competitive and non-compliant as the contracts were extended beyond the original contract date without competitive procurement. They included contracts for IT skilled resources. Tenders were advertised in 2018 for these services.
- 23 contracts to a value of €2,849,030 are considered non-competitive and non-compliant. They relate to medical services were paid in accordance with the Department of Public Expenditure and Reform sanctioned rates for professional services. A competitive tender for medical services was undertaken with the support of the HSE and contracts are currently being awarded.
- Eight cases with a value of €450,364 are considered non-competitive and non-compliant and relate to local contract arrangements, in place contrary to national procurement guidelines.
- 24 contracts to a value of €6,245,807 are considered non-competitive but compliant. These contracts related to sole suppliers and security-related services.

An Garda Síochána has already put contracted arrangements in place for a number of these supplies (18 contracts, €4,105,165) and at contract stage (20, €2,829,046) and is taking steps to put tenders in place in 2019 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 risks to which An Garda Síochána is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Significant financial risks***Garda payroll and pension overpayments***

The overpayment of Garda and civilian salaries arises largely from the late notification of sick/maternity leave, retirements, resignations, dismissals, and family friendly applications to the Payroll Shared Services Centre. To 31 December 2018, recovery plans have been agreed in respect of 33% of identified overpaid Garda pensions and 44% of identified overpaid Garda and civilian salaries recovery plans have been agreed.

The overpayment of Garda pensions is mainly due to the payment of pensions in advance, rather than in arrears which is the public sector norm. An Garda Síochána requested the Department of Justice and Equality to amend the Pensions Order 1925 to facilitate pension payment in arrears following consultation with the Garda staff associations.

Audit of the Garda College

An internal audit report (February 2017) concluded that financial irregularities existed in the financial management of the Garda College. A Steering Group was established to commence the implementation of the recommendations.

The report made nineteen recommendations to ensure compliance with Public Financial Procedures. All but two of the recommendations have been implemented. The two outstanding recommendations concern the wind-up of Sportsfield Company Ltd and the transfer of all land associated with Sportsfield Ltd to the Office of Public Works (OPW). These issues are the subject of on-going discussions.

Internal Audit has provided reasonable assurance in relation to the financial controls now in place in the Garda College.

Summonses issued incorrectly

An examination of 830,687 summonses, issued between 1 January 2006 and 27 May 2016, identified that a total of 146,865 cases of persons who had committed offences had been brought before the courts incorrectly. Of these summonses, 12,074 cases resulted in a penalty being imposed by the courts. An Garda Síochána is appealing these outcomes, with the consent of plaintiffs, to the Circuit Court. Subject to the determination of the Court, any fines imposed will be reimbursed and all records involved will be corrected. To date 2,354 cases have been successfully appealed. The appeal process is ongoing.

There were inadequate safeguards on the PULSE system to prohibit the issuing of a summons for a fixed charge offence prior to a fixed charge notice (FCN) for the offence being issued. To prevent a reoccurrence of this, a safeguard has now been placed on the PULSE system and it is no longer possible to create a summons for a fixed charge offence unless a FCN has already issued for the offence and has remained unpaid. In addition, the complexity of the legislation and a lack of understanding of the processes involved contributed to the problem, and a quick guide for the information of Garda members has been issued. In addition, the development of an FCN app as part of the mobility project will further enhance this process.

Due to the staggered nature of the introduction of fixed charge offences and volume of summonses issued annually (approximately 260,000), the number of summonses created incorrectly as a result of this issue while large were not sufficient in themselves to create a surge in summons applications.

The numbers involved in terms of letters sent, responses received and cases to August 2019:

Letters issued	12,074
Status of 12,074 letters issued	
Letters delivered (by post or hand)	10,422
Unable to deliver	1,161
Enquiries ongoing	491
Status of 10,422 delivered letters	
No response received to date	5,999
Consent forms received to appeal (summons and charges)	4,423
Status of 4,423 consent forms received	
Appeals successfully conducted	2,354
Letter in respect of appeal date issued	1,515
Awaiting appeal date	554

In addition to the above, a further letter will be issued to the 5,999 persons who have not responded to date.

As a result of the processes put in place by all agencies to rectify this matter, associated costs have been kept to a minimum. In addition, as there was no requirement for the person affected to attend the appeal or to be independently represented no additional legal costs were incurred by the individuals to whom the incorrect summonses were issued. The incremental costs incurred by An Garda Síochána related to the printing and postage of all correspondence by registered post equated to approximately €130,000.

Property and evidence management

The Property and Exhibits Management System Part 2 (PEMS2), an electronic tracking system to manage all property in the custody of the organisation, has been deployed to all regions since November 2017. Also, while significant progress has been made in the opening and refurbishment of PEMS stores, there is a legacy backlog of evidential material to be recorded on PEMS system which is being addressed as it was identified as a continuing financial and reputational risk by Internal Audit.

Youth Diversion Programme

Following a review by An Garda Síochána of the youth referral process under the Juvenile Diversion Programme, it was found that, between July 2010 and July 2017, 2,492 individuals and 988 individual organisations who were victims of crime did not see their cases progressed properly. There are 3,489 children associated with these referrals not appropriately progressed. Each of the victims and the children is receiving a written apology from An Garda Síochána and an offer of support. Victims of serious crimes are receiving a personal visit. Divisional Officers are examining the individual accountability of 3,230 serving Garda members associated with the referrals not appropriately progressed on a case-by-case basis.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Executive, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

I confirm that An Garda Síochána has procedures to monitor the effectiveness of its risk management and control procedures. An Garda Síochána's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within An Garda Síochána responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2018 that resulted in, or may result in, a material loss.

JA Harris
Accounting Officer
An Garda Síochána

24 September 2019

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 20 An Garda Síochána

Opinion on the appropriation account

I have audited the appropriation account for Vote 20 An Garda Síochána for the year ended 31 December 2018 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 20 An Garda Síochána for the year ended 31 December 2018
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the *Preface to the Appropriation Accounts*. I am independent of An Garda Síochána and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the *Preface to the Appropriation Accounts*.

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 2018.

Seamus McCarthy
Comptroller and Auditor General

24 September 2019

Vote 20 Garda Síochána

Appropriation Account 2018

		2018		2017
		Estimate provision	Outturn	Outturn
	€000	€000	€000	€000
Programme expenditure				
A	Working with communities to protect and serve			
	<i>Original</i>	1,650,209		
	<i>Deferred surrender</i>	8,907		
	<i>Supplementary</i>	76,211		
			1,735,327	1,729,262
				1,668,540
	Gross expenditure	1,735,327	1,729,262	1,668,540
	<i>Deduct</i>			
B	Appropriations-in-aid			
	<i>Original</i>	107,687		
	<i>Supplementary</i>	17,211		
			124,898	125,787
				123,251
	Net expenditure			
	<i>Original</i>	1,542,522		
	<i>Deferred surrender</i>	8,907		
	<i>Supplementary</i>	59,000		
			1,610,429	1,603,475
				1,545,289

Surplus for surrender

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under Section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year. €3,581,000 of unspent allocations in respect of the capital elements of Subhead 12 was carried forward to 2019.

	2018	2017
	€	€
Surplus	6,954,187	14,201,079
Deferred surrender	(3,581,000)	(8,907,000)
Surplus to be surrendered	3,373,187	5,294,079

JA Harris
Accounting Officer
An Garda Síochána

29 March 2019

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2018

	2018	2017
	€000	€000
Programme cost	475,138	449,046
Pay	1,091,799	1,075,793
Non pay	162,325	143,701
Gross expenditure	1,729,262	1,668,540
<i>Deduct</i>		
Appropriations-in-aid	125,787	123,251
Net expenditure	1,603,475	1,545,289
Changes in capital assets		
Purchases cash	(23,649)	
Depreciation	19,255	
Disposals cash	29	
Loss on disposals	118	(4,247)
	(4,500)	5,794
Changes in net current assets		
Decrease in closing accruals	(4,271)	
Increase in stock	(229)	
	(4,500)	5,794
Direct expenditure	1,594,728	1,554,044
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	21,548	21,687
Net programme cost	1,616,276	1,575,731

1.1 Net allied services expenditure

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

	2018	2017
	€000	€000
Vote 9 Office of the Revenue Commissioners	23	—
Vote 11 Department of Public Expenditure Reform	—	23
Vote 13 Office of Public Works	17,949	17,569
Vote 18 National Shared Services Office	2,509	3,030
Vote 24 Justice and Equality - Financial Shared Services Centre	2,268	2,108
<i>Less</i>		
Cost of shared services provided by An Garda Síochána to other Votes	(1,201)	(1,043)
	<u>21,548</u>	<u>21,687</u>

Other services

An Garda Síochána cooperates with other services in a variety of ways. The costs involved are not reflected in the table above. Key services are:

- Garda transport was made available as escorts to Prison Service personnel conveying prisoners to court.
- 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 2018 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.

Note 2 Statement of Financial Position as at 31 December 2018

	Note	2018 €000	2017 €000
Capital assets	2.2	75,050	69,841
Current assets			
Bank and cash	2.3	27,767	30,730
Stocks	2.4	8,197	7,968
Prepayments	2.5	10,271	8,283
Accrued income		1,434	1,796
Other debit balances	2.6	17,501	24,415
Total current assets		<u>65,170</u>	<u>73,192</u>
Less current liabilities			
Accrued expenses	2.7	10,208	11,891
Other credit balances	2.8	41,599	46,019
Net Exchequer funding due	2.9	3,669	9,126
Total current liabilities		<u>55,476</u>	<u>67,036</u>
Net current assets		<u>9,694</u>	<u>6,156</u>
Net assets		<u>84,744</u>	<u>75,997</u>
Represented by:			
State funding account	2.1	<u>84,744</u>	<u>75,997</u>

2.1 State funding account

	Note	2018 €000	2017 €000
Balance at 1 January		75,997	84,752
Estimate provision	Account	1,610,429	
Deferred surrender	Account	(3,581)	
Surplus to be surrendered	Account	<u>(3,373)</u>	
Net vote		1,603,475	1,545,289
Expenditure (cash) borne elsewhere	1.1	21,548	21,687
Net programme cost	1	<u>(1,616,276)</u>	<u>(1,575,731)</u>
Balance at 31 December		<u>84,744</u>	<u>75,997</u>

2.2 Capital assets

	Aircraft and boats	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Capital assets under development	Total
	€000	€000	€000	€000	€000	€000
Gross assets						
Cost or valuation at 1 January 2018	19,697	71,965	184,516	6,605	18,014	300,797
Additions	—	6,615	6,501	407	11,087	24,610
Disposals	—	(6,774)	(174)	—	—	(6,948)
Cost or valuation at 31 December 2018	19,697	71,806	190,843	7,012	29,101	318,459
Accumulated depreciation						
Opening balance at 1 January 2018	14,384	50,479	161,262	4,830	—	230,955
Depreciation for the year	721	10,285	7,841	408	—	19,255
Depreciation on disposals	—	(6,629)	(172)	—	—	(6,801)
Cumulative depreciation at 31 December 2018	15,105	54,135	168,931	5,238	—	243,409
Net assets at 31 December 2018	4,592	17,671	21,912	1,774	29,101	75,050
Net assets at 31 December 2017	5,313	21,486	23,254	1,775	18,014	69,842

2.3 Bank and cash

at 31 December	2018	2017
	€000	€000
PMG balances	22,482	23,508
Other Vote bank accounts	5,285	7,222
	27,767	30,730

Note An Garda Síochána maintains 116 divisional/unit imprest bank accounts.

2.4 Stocks

at 31 December	2018	2017
	€000	€000
Stationery	417	458
Telecommunications stock	1,137	1,501
Clothing	3,016	2,504
Technical Bureau	124	154
United Nations stock	135	143
Armoury	2,957	2,709
Miscellaneous	411	499
	8,197	7,968

2.5 Prepayments

at 31 December	2018	2017
	€000	€000
National digital radio payments	5,918	1,981
ICT payments	4,178	6,019
Other	175	283
Total	10,271	8,283

2.6 Other debit balances

at 31 December	2018	2017
	€000	€000
Advances to OPW	(3,273)	4,631
Imprest	842	953
Payroll suspense account (Paypath)	16,170	15,841
Cycle to Work scheme	385	380
Other debit suspense items	3,377	2,610
Total	17,501	24,415

2.7 Accrued expenses

at 31 December	2018	2017
	€000	€000
ICT	1,022	487
Purchase of vehicles	486	—
Specialist equipment	92	153
Travel and subsistence	1,606	1,861
Fuel and maintenance	1,225	1,585
Station services	1,228	1,285
Go Safe contract	1,184	1,202
Storage and towing	642	1,232
Communication and other equipment	714	672
ICT equipment	289	501
Clothing	48	901
Other	1,672	2,012
Total	10,208	11,891

2.8 Other credit balances

at 31 December	2018	2017
	€000	€000
Amounts due to the State		
Income Tax	20,593	21,567
Pay Related Social Insurance	8,984	8,856
Professional Services Withholding Tax	524	1,310
Value Added Tax	379	543
Relevant Contracts Tax	1	—
Road Traffic Act fines	1,144	748
Tax on pension contribution refunds	5	9
Civil Service Pension Scheme	323	183
Garda division accounts balances	5,285	6,022
	37,238	39,238
Payroll deductions held in suspense	3,710	4,942
Garda Reward Fund (note 5.4)	475	420
Other credit suspense items	176	1,419
	41,599	46,019

2.9 Net Exchequer funding due

at 31 December	2018	2017
	€000	€000
Surplus to be surrendered	3,373	5,294
Deferred surrender	3,581	8,907
Exchequer grant undrawn	(3,285)	(5,075)
Net Exchequer funding due	3,669	9,126
Represented by:		
Debtors		
Bank and cash	27,767	30,730
Debit balances: suspense	17,501	24,415
	45,268	55,145
Creditors		
Due to State	(37,238)	(39,238)
Credit balances: suspense	(4,361)	(6,781)
	(41,599)	(46,019)
	3,669	9,126

2.10 Commitments

at 31 December	2018	2017
	€000	€000
Global commitments		
Procurement of goods and services	73,536	69,556
Capital projects	20,794	41,509
Total of legally enforceable commitments	94,330	111,065

Note The commitments in relation to the procurement of goods and services at the end of 2018 amounted to €73.536 million. The Go Safe commitment was €63.248 million, which consists of a contract in place until April 2023. Other commitments include the purchase of vehicles €3.514 million, telecommunications €2.533 million, ICT €2.019 million, clothing €834,000, specialist equipment €464,000, vehicle maintenance €409,000 and the balance of €515,000 across other subheads.

Major capital projects

Project	Cumulative expenditure to 31 December 2017	Expenditure in 2018	Project commitments in subsequent years	Expected total spend lifetime of project 2018	Expected total spend lifetime of project 2017
	€000	€000	€000	€000	€000
Regional/Divisional headquarters:					
• Galway	20,346	9,598	2,219	32,163	31,496
• Kevin Street	31,807	1,600	560	33,967	34,457
• Wexford	25,038	1,308	615	26,961	26,538
Software system development:					
• MIMS ^a phases 3a, 3b & 5	11,931	3,682	9,187	24,800	24,800
• Schengen	6,082	7,405	8,213	21,700	21,700
	95,204	23,593	20,794	139,591	138,991

Note ^a Major Investigations Management System

Significant variations

Regional/Divisional headquarters

Galway: A payment for the expiration of the building defects liability period has been provided for. The contractor has submitted claims and is currently in negotiations with the OPW to resolve.

Kevin Street: A payment for the expiration of the building defects liability period has been provided for. The contractor has submitted claims and is currently in negotiations with the OPW to resolve.

Wexford: The final account which includes retentions has been agreed between the OPW and the contractor of €615,000.

Note 3 Vote Expenditure

Analysis of administration expenditure

			2018	2017
	Estimate provision		Outturn	Outturn
	€000	€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	1,056,678		
	<i>Supplementary</i>	42,449		
			1,099,127	1,091,799
ii	Travel and subsistence			1,075,793
	<i>Original</i>	15,100		
	<i>Supplementary</i>	6,860		
			21,960	21,243
iii	Training and development and incidental expenses			20,025
	<i>Original</i>	11,636		
	<i>Supplementary</i>	11,443		
			23,079	23,554
iv	Postal and telecommunications services			22,945
	<i>Original</i>	39,447		
	<i>Supplementary</i>	1,208		
			40,655	45,556
v	Office equipment and external IT services			35,770
	<i>Original</i>	41,408		
	<i>Supplementary</i>	3,068		
			44,476	43,440
vi	Maintenance of Garda premises			39,637
	<i>Original</i>	642		
	<i>Supplementary</i>	3,558		
			4,200	4,550
vii	Consultancy services and value for money and policy reviews			4,301
	<i>Original</i>	261		
	<i>Supplementary</i>	1,039		
			1,300	1,466
viii	Station services			366
	<i>Original</i>	17,801		
	<i>Supplementary</i>	5,599		
			23,400	22,351
				20,452

	2018			2017
	Estimate provision		Outturn	Outturn
	€000	€000	€000	€000
ix Garda Reserve				
	<i>Original</i>	1,395		
	<i>Supplementary</i>	(1,145)	250	165
		1,258,447	1,254,124	1,219,494

Significant variations

The following outlines the reasons for significant variations in administration expenditure (+/- 25% and €100,000).

i Salaries, wages & allowances

Estimate provision: €1.057 billion, outturn: €1.092 billion

The excess of €35.121 million in expenditure on salaries, wages and allowances was primarily due to increase in staff numbers from 16,752 to 17,404. This increased pay and allowances by €16.663 million. Overtime increased by €18.484 million. The increased requirement in overtime is in part due to the increased recruitment and the subsequent Garda briefing time which is paid from the overtime budget. However, the most significant increase is directly related to the measures taken to combat organised crime of €11.8 million including initiatives such as Operation Thor €3.65 million, Port Security €3.296 million, Royal visits €1.207 million and the costs associated with the Papal visit €4.182 million.

ii Travel and subsistence

Estimate provision: €15.1 million, outturn: €21.243 million

The excess of €6.143 million in expenditure on total travel and subsistence (Home and Foreign) was due to special operations in relation to organised crime and international security operations.

The main excess on Home Travel & Subsistence in the principal Regions/Branches is as follows; the Dublin Metropolitan Region €994,949, Western Region €960,820, Eastern Region €952,441, Southern Region €584,168, South Eastern Region €497,378, Security and Intelligence €355,938, Northern Region €176,326 and smaller excess spread across the other Regions/Branches. The travel and subsistence element of the Papal visit cost €318,445. The remaining excess relates to foreign travel.

iii Training and development and incidental expenses

Estimate provision: €11.636 million, outturn: €23.554 million

The excess of €11.918 million in expenditure on training and development and incidental expenses was due to costs associated with road traffic activities. In particular excesses for vehicle towing and storage were €5.975 million, expenses of persons detained €1.747 million and miscellaneous €4.272 million and the balance of excess and savings across other subheads. Expenditure for the costs associated with the Papal and Royal visits were €368,000.

iv Postal and telecommunications services

Estimate provision: €39.447 million, outturn: €45.556 million

The excess of €6.109 million was in the main due to an increase made in respect of the national digital radio system due to funds being available to do so.

vi Maintenance of Garda premises

Estimate provision: €642,000, outturn: €4.55 million

The excess of €3.908 million in expenditure on maintenance of Garda premises was due to ongoing maintenance of the Garda estate. There were elective works carried out by the OPW of €3.096 million, essential maintenance of stations €675,000, garden maintenance €365,000, firearm range maintenance €245,000, and fire safety €95,000.

vii Consultancy

Estimate provision: €261,000, outturn: €1.466 million

The excess of €1.205 million in expenditure on consultancy was due to costs for expert reports related to an Economic Crime Bureau investigation €454,000, HRPD Operating Model €426,000, Cultural Audit of An Garda Síochána €250,000, Public Attitude Survey €156,000, and taxation advice for the Garda College and benefit-in-kind €45,000.

Viii Station services

Estimate provision: €17.801 million, outturn: €22.351 million

The excess of €4.55 million in expenditure on Station services was due to demands on furniture requirements as a result of the refurbishment and opening of stations and the establishment of new specialist units €1.852 million, cleaning of stations €1.117 million, provision of Garda medical services €890,000 and utilities and waste charges €630,000.

ix Garda Reserve

Estimate provision: €1.395 million, outturn: €165,000

The saving of €1.23 million in expenditure on the Garda Reserve was due to a decrease in number of reserves by 61 between 2017 and 2018 and the recruitment target not being achieved. Garda reservist members are entitled to an annual allowance of €1,000 per annum if they perform a minimum of 208 hours over a period of 12 months.

Programme A Working with communities to protect and serve

		2018		2017
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	1,056,678		
	<i>Supplementary</i>	42,449		
			1,099,127	1,091,799
A.2	Administration - non pay			1,075,793
	<i>Original</i>	127,690		
	<i>Supplementary</i>	31,630		
			159,320	162,325
A.3	Clothing and accessories			143,701
	<i>Original</i>	6,263		
	<i>Supplementary</i>	1,737		
			8,000	7,839
A.4	St. Paul's Garda Medical Aid Society		124	124
A.5	Transport			3,116
	<i>Original</i>	23,754		
	<i>Supplementary</i>	1,000		
			24,754	26,371
A.6	Communications and other equipment			24,826
	<i>Original</i>	26,860		
	<i>Supplementary</i>	1,636		
			28,496	30,090
A.7	Aircraft			30,414
	<i>Original</i>	1,050		
	<i>Supplementary</i>	650		
			1,700	2,037
A.8	Superannuation, etc.			1,437
	<i>Original</i>	341,013		
	<i>Supplementary</i>	(2,488)		
			338,525	336,828
A.9	Witnesses' expenses			326,749
	<i>Original</i>	1,805		
	<i>Supplementary</i>	700		
			2,505	2,434
A.10	Compensation			1,963
	<i>Original</i>	16,620		
	<i>Supplementary</i>	(1,767)		
			14,853	14,194
A.11	Witness security programme			16,215
	<i>Original</i>	1,198		
	<i>Supplementary</i>	(1,000)		
			198	653
A.12	Capital building programme			800
	<i>Original</i>	16,685		
	<i>Deferred surrender</i>	8,907		
	<i>Supplementary</i>	(3,068)		
			22,524	18,957
				43,402

		2018		2017
		Estimate	Provision	Outturn
		€000	€000	€000
A.13	Garda College			
	<i>Original</i>	30,469		
	<i>Supplementary</i>	4,732	35,201	35,611
			1,735,327	1,729,262
				1,668,540

Significant variations

Overall, the expenditure in relation to Programme A was €70.146 million higher than originally provided. €69.756 million of this related to administration expenditure and has already been explained and the balance of €390,000 was mainly due to the following:

A3 *Clothing and accessories*

Estimate provision: €6.263 million, outturn: €7.839 million

The excess of €1.576 million in expenditure relative to the estimate provision is due to the increase in Garda recruitment, 568 additional garda members in 2018 and the kitting out of the specialist units.

A5 *Transport*

Estimate provision: €23.754 million, outturn: €26.371 million

The excess of €2.617 million in expenditure relative to the estimate provision was due to an increase in fuel costs of €534,000 in 2018. Maintenance costs were higher in 2018 by €2.42 million of which €243,000 was rebranding of Roads Policing. The total investment in the Transport Fleet in 2018 was €4.667 million.

A6 *Communications and other equipment*

Estimate provision: €26.86 million, outturn: €30.09 million

The excess of €3.23 million in expenditure relative to the estimate provision was due to increased expenditure in respect of specialist areas such as Firearms Stores €1.012 million, Specialist Units €1.912 million, and the balance across other subheads.

A7 *Aircraft*

Estimate provision: €1.05 million, outturn: €2.037 million

The excess of €987,000 in expenditure relative to the estimate provision was due to the maintenance and repair of the Garda Helicopter of €760,000 and additional investment of €230,000 in the upgrade of transponder and other systems with regard to the helicopters.

A8 *Superannuation, etc*

Estimate provision: €341.013 million, outturn: €336.828 million

The saving of €4.185 million or 1.2% in expenditure relative to the estimate provision was primarily due to this being a difficult area to accurately forecast.

A9 *Witnesses' Expenses*

Estimate provision: €1.805 million, outturn: €2.434 million

The excess of €629,000 in expenditure relative to the estimate provision was due to an increase in operational demand. The demand led nature of the subhead means that expenditure is difficult to predict with accuracy.

A10 Compensation

Estimate provision: €16.62 million, outturn: €14.194 million

The saving of €2.426 million in expenditure relative to the estimate provision was due to less expenditure than expected in relation to cases under the Garda Compensation Act.

A11 Witness security programme

Estimate provision: €1.198 million, outturn: €653,000

The saving of €545,000 in expenditure relative to the estimate provision was due to the expenditure being less than expected in 2018.

A12 Capital Building Programme

Estimate provision: €25.592 million, outturn: €18.957 million

The saving of €6.635 million relative to the estimate provision is due to delays on capital project works in relation to two of the three projects to which the spend relates. The delays occurred on the Kevin Street and Galway projects. The delays are due to additional structural works which arose during the course of the build. An amount of €3.581 million will be carried forward, under the capital carry over provisions, to meet costs arising under this subhead in 2019.

A13 Garda College

Estimate provision: €30.469 million, outturn: €35.611 million

The excess of €5.142 million in the Garda College relative to the estimate provision was due to pay €2.67 million, overtime €1.15 million, non-pay items €1.33 million. The increased costs were in part due to the increase in recruitment. The additional recruitment increased the cost of hiring of facilities, increase in restaurant costs due to the number of courses and across other training sub-heads.

Note 4 Receipts

4.1 Appropriations-in-aid

	€000	Estimated €000	2018		2017
			Realised €000	Realised €000	
1 Contributions to the Garda Síochána spouses' and children's pension schemes					
	<i>Original</i> 11,278				
	<i>Supplementary</i> 522				
		11,800	11,926		11,797
2 Contributions to the Garda Síochána pensions scheme					
	<i>Original</i> 21,528				
	<i>Supplementary</i> 1,172				
		22,700	22,733		22,296
3 Miscellaneous receipts (note 4.2)					
	<i>Original</i> 11,000				
	<i>Supplementary</i> 3,498				
		14,498	15,303		15,010
4 Garda College receipts					
	<i>Original</i> 300				
	<i>Supplementary</i> 400				
5 Firearm fees		700	628		—
	<i>Original</i> 3,100				
	<i>Supplementary</i> 200				
		3,300	2,832		3,923
6 Safety cameras - certain receipts from fixed charges		14,200	14,707		14,203
7 Receipts from pension-related deduction on public service remuneration					
	<i>Original</i> 46,281				
	<i>Supplementary</i> 11,419				
		57,700	57,658		56,022
		124,898	125,787		123,251

Significant variations

Overall, appropriations-in-aid were €18.1 million more than the forecast

Explanations for variances are set out below:

- 1 *Contributions to the Garda Síochána spouses and children's pension*
 Estimate provision: €11.278 million, outturn: €11.926 million
 The excess of €648,000 was due to an increase in number of serving gardaí.

- 2 *Contributions to the Garda Síochána pension schemes*
 Estimate provision: €21.528 million, outturn: €22.733 million
 The excess of €1.205 million was due to the increase in the number of serving gardaí.

- 3 *Miscellaneous receipts*
 Estimate provision: €11 million, outturn: €15.303 million
 Miscellaneous receipts are difficult to forecast accurately. The excess receipts of €4.303 million were mainly due to additional non-public duty receipts from an increase in major concerts, 37 in 2018 compared to 23 in 2017.

- 4 *Garda College receipts*
 Estimate provision: €300,000, outturn: €628,000
 The excess receipts of €328,000 are due to greater than anticipated receipts in the Garda restaurant and shop.

- 5 *Firearm fees*
 Estimate provision: €3.1 million, outturn: €2.832 million
 The reduction of €268,000 was due to the timing of receipts.

- 7 *Receipts from pension-related deduction on public service remuneration*
 Estimate provision: €46.281 million, outturn: €57.658 million
 The excess of €11.377 million was due to an increase in number of serving gardaí and the increase in overtime to target specific criminal activities resulting in additional pension related deductions.

4.2 Analysis of miscellaneous receipts

	2018	2017
	€000	€000
Payment for non-public duty services rendered by Gardai	6,556	4,998
Repayment of car advances	1	—
Recovery in respect of damage to official vehicles and other Garda property	62	174
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	961	2,871
Fees for accident and malicious damage reports	748	710
Contribution for living quarters	50	52
Recoupment of witnesses' expenses	5	7
Recoupment of salaries	81	—
Percentage charge to insurance companies for collection of insurance premiums	112	83
EU receipts	998	—
Taxi licence fees	218	244
Road Traffic Act - fees charged for motoring offences	2,056	2,375
Fingerprint fees for employment and visa purposes	79	58
Garda masts	1,046	1,530
Carrier liability	707	666
Vetting fees	25	—
Age cards	227	249
Unclassified items	1,371	993
	15,303	15,010

4.3 Extra receipts payable to the Exchequer

	2018	2017
	€000	€000
Balance at 1 January	748	778
Receipts from Road Traffic Act fines	2,400	3,073
Transferred to Exchequer	(2,004)	(3,103)
Balance at 31 December	1,144	748

4.4 Fixed charge notice receipts

Total receipts from fixed charge notices in 2018 were €17.107 million (2017: €17.273 million). Of this, €14.707 million (2017: €14.203 million) was retained to fund the Go-Safe contract. The balance of receipts of €2.4 million (2017: €3.07 million) was paid over to the Exchequer.

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

	2018	2017
Number of staff at year end		
Garda members	14,032	13,551
Student gardaí	415	420
Civilians	2,429	2,192
	16,876	16,163

5.2 Pay^a

	2018	2017
	€000	€000
Pay	743,669	698,565
Higher, special or additional duties allowance	363	315
Other allowances	173,841	167,122
Overtime	118,148	132,131
Employer's PRSI	83,606	77,660
Total pay	1,119,627	1,075,793

Note ^a Includes pay for staff employed in the Garda College, charged to subhead A.13

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2018	2017
			€	€
Higher, special or additional duties	185	6	30,296	11,953
Overtime and extra attendance	14,302	3,975	64,017	79,475
Shift and roster allowances	13,984	8,348	48,510	36,469
Miscellaneous	14,725	237	73,861	70,463
Extra remuneration in more than one category	15,478	12,118	94,411	106,745

5.4 An 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 moneys 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.

	2018	2017
	€000	€000
Balance brought forward on 1 January	468	441
Receipts	55	60
Payments	(48)	(33)
Balance on 31 December	475	468

5.5 Payroll overpayments

Garda and civilian payroll overpayments at the year-end were €1,874,273 (1,019 cases) (2017 €1,421,466: 804 cases). Of this, €819,795 (537 cases) have recovery plans in place.

Garda pension overpayments at the year-end were €833,947 (339 cases) (2017 €691,540: 301 cases). Of this, €277,680 (88 cases) have recovery plans in place.

In 2018, two Garda overpayments were written-off with a value of €320 and nine Garda staff overpayments were written off with a value of €2,993.

5.6 Other remuneration arrangements

In 2018, 32 retired civil servants in receipt of civil service pensions were re-engaged on various duties at a total cost of €263,455. Appropriate procedures are in place with regard to payments to retired personnel in accordance with Section 52 of the Public Service Pension (Single Scheme and Other Provisions) Act 2012.

Note 6 Miscellaneous

6.1 Support for representative associations

Included in subhead A.1 is a total of €322,075 in respect of the remuneration of members of An Garda Síochána on special leave with pay to staff representative bodies or 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 €59,353 and €140,889 were charged in respect of postal and telecommunications services and accommodation availed of by staff representative bodies and welfare organisations.

6.2 Commissions and special inquiries

	Year of appointment	Cumulative expenditure to 31 December 2018 €000	2018 Outturn €000	2017 Outturn €000
Ronan McLochlainn Commission of Investigation ^a	2014	292	4	—
O'Higgins Commission of Investigation ^b	2015	288	—	50
Farrelly Commission of Investigation ^c	2017	32	5	27
Disclosures Tribunal ^d	2017	2,098	1,308	790
Hickson Commission of Investigation ^e	2018	4	4	—

- Notes**
- ^a The Ronan McLochlainn Commission of Investigation is now complete. The purpose of the commission was to investigate a fatal shooting by members of An Garda Síochána.
 - ^b The O'Higgins Commission of Investigation is now complete. The purpose of the commission was to investigate the report on certain matters relating to the Cavan/Monaghan division of An Garda Síochána.
 - ^c The Farrelly Commission of Investigation is established to investigate the treatment of intellectually disabled person in foster care.
 - ^d The Disclosures Tribunal is established to investigate protected disclosures made under Protected Disclosure Act 2014 and certain other matters. Costs are those incurred for legal representation for serving and retired Garda members. The Tribunal's own costs are incurred by the vote for Justice and Equality.
 - ^e Hickson Commission of Investigation is established to investigate the response to allegations of child sexual abuse against a named individual.

6.3 Statement of losses (Garda vehicles, etc.)

A total of 625 accidents involving Garda vehicles were reported in 2018 (2017: 667). Damage to official vehicles and other costs amounted to €956,920. Compensation totalling €14,562 was recovered.

6.4 Fraud and suspected fraud

	2018	2017
	€000	€000
Alleged misappropriation of moneys	25	22

There were 12 detected/alleged fraud instances in 2018 which are currently under Garda investigation (2017: 38).

6.5 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.

				2018	2017	
	Number of cases	Compensation awarded	Legal costs awarded	Other costs awarded ^a	Total	Total
		€000	€000	€000	€000	€000
Claims by members and employees of An Garda Síochána^b						
Under Garda Síochána Compensation Acts 1941-1945	219	4,651	2,275	—	6,926	7,961
Through the State Claims Agency for injuries received while on duty ^c	53	236	195	28	459	917
Other legal actions	3	85	13	—	98	278
Civil claims by members of the public						
Claims arising from actions of Gardaí in the performance of their duties	209	1,433	2,265	26	3,724	4,563
Claims (including by Garda members) resulting from accidents involving Garda vehicles	226	2,021	782	71	2,874	2,354
		8,426	5,530	125	14,081	16,073

At 31 December 2018

- 1,397 claims outstanding under the Garda Síochána Compensation Acts (2017: 1,523)
- 237 civil claims outstanding relating to accidents involving Garda vehicles (2017: 198)
- 1,540 civil claims other than those involving Garda vehicles outstanding (2017: 788)

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

^b Compensation payments amounting to €115,064 (2017: €141,509) were paid on foot of the Occupational Injuries Benefit Scheme which is administered through the Department of Employment Affairs and Social Protection. These payments are not included in the table above.

^c These may include part payments over a number of years for individual cases.

6.6 EU Projects

There were five EU funded projects in 2018. The funds received in the year are as follows:

	2018	2017
	€000	€000
Siena for Counter-Terrorism (CT)	—	1,037
Internal Security Fund	526	578
BroadWay	29	—
Pericles	—	47
PROTAX	98	—
Slándáil	9	—
CEPOL	130	66
Total	<u>792</u>	<u>1,728</u>

The objective of the Siena for Counter Terrorism programme is to establish a secure connection between member states counter terrorism agencies. The connection will allow for the exchange of classified data. An Garda Síochána is the coordinator of the project in the Republic of Ireland.

The Internal Security Fund is to promote the implementation of an internal security strategy, law enforcement cooperation and the management of the EU's external borders. From 2014 to 2020 the fund is focused on two specific objectives:

- **Fight against crime:** combating cross-border, serious and organised crime including terrorism, and reinforcing coordination and cooperation between law enforcement authorities and other national authorities of EU states, including with EUROPOL and other relevant EU bodies, and with relevant non-EU and international organisations.
- **Managing risk and crisis:** enhancing the capacity of EU states and the Union for the effective management of security-related risk and crisis, and preparing for protection people and critical infrastructure against terrorist attacks and other security related threats.

Following the requirements of the BroadMap Project, the BroadWay project was undertaken to form a pilot system from a number of deployed prototype systems that will allow the demonstration of interoperable operation cross borders in the following settings – land border roaming, long distance roaming, communications groups and all connected countries incidents.

Pericles is a European project within the Horizon 2020 programme. Pericles objective is to counter and prevent violent radicalisation and extremism, with a special focus on the support for law enforcement agencies. The consortium is formed by fourteen European partners, including five national police agencies. An Garda Síochána is one of the five European law enforcement agencies which are participating in the project.

PROTAX is an EU project within the Horizon 2020 programme for the action entitled 'New Methods to Prevent, Investigate and Mitigate Corruption and Tax Crime in the EU'. The objective of the project is to contribute to a European Security Model providing solutions for prevention and prosecution of tax crimes. Based on analysis of current approaches of law enforcement, legal frameworks at member state level and in-depth empirical investigation of human factors, shaping institutional and professional practices of stakeholders PROTAX will develop in close co-operation with practitioners tool kits for security policy makers, law enforcement agencies and tax authorities.

Slándáil is to improve the use of social media in disaster management by developing a cost effective and ethical social media information for use in a variety of emergency situations.

Funding is also received each year from CEPOL. CEPOL is an agency of the European Union dedicated to develop, implement and coordinate training for law enforcement officials. In 2018, two training programmes entitled Language Development Instruments and Systems of European Police Cooperation was delivered to law enforcement officials in Ireland. CEPOL provided funding of €129,608 to An Garda Síochána to provide these courses.

6.7 Contingent liability

An Garda Síochána is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. Any actual amount or timing of potential liabilities is uncertain.

An Garda Síochána is currently engaged with the Revenue Commissioners to ascertain the correct taxation treatment in respect of services provided by the Garda College. A liability may arise on conclusion of this matter.