

Appropriation Account 2021

Vote 20

Garda Síochána

Introduction

As Accounting Officer for Vote 20, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2021 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 granted by Dáil Éireann under the Appropriation Act 2021, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €13.276 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, as set out by the Department of Public Expenditure and Reform in circulars 1 and 9 of 2022, have been applied in the preparation of the account except for the following:

Land and buildings

The Minister for Justice owns eight Garda stations which are included in the appropriation account of the Office of Public Works (Vote 13).

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 but owned by the Minister of Justice or by the Office of Public Works. As a result, the full economic cost of the service provided by An Garda Síochána is not reflected in the operating cost statement.

The costs of development of three Garda stations financed by the Garda Vote are included in the appropriation account as detailed in Note 2.1.

An Garda Síochána is working with the Office of Public Works to ensure that all lands are transferred into State ownership.

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. Depreciation is calculated on a monthly basis.

The standard depreciation rates are applied in respect of Garda station development financed by the Garda vote included in the appropriation account, 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.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between An Garda Síochána 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 the Department of Justice and of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to An Garda Síochána.

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 and Risk 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.

Internal audit and Audit and Risk Committee

I confirm that An Garda Síochána has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter, which I have approved. 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 by the Audit and Risk Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

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.

An Garda Síochána complied with the guidelines with the exception of 47 instances (in excess of €25,000) totalling €15,037,437 (ex VAT) as set out below.

- Thirty-two contracts to a value of €9,569,716 were extended beyond the original contract date without competitive procurement. Steps have been taken with the objective of putting competitive contracts in place for these services.
- Six contracts to a value of €3,269,519 in respect of medical services were rolled over and paid in accordance with Department of Public Expenditure and Reform sanctioned rates for professional services.
- In the other nine cases with a value of €2,198,202, purchase was without competitive procurement.

An Garda Síochána has provided details of 84 instances of non-competitive procurement in the annual return of Circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure and Reform.

Risk and control framework

An Garda Síochána has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks. Risk management is supported by a Risk and Policy Governance Board, a dedicated Garda Risk Management Unit and a Risk Champion Network.

A risk register is in place, which identifies the key risks facing An Garda Síochána and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by Risk and Policy Governance Board on at least a quarterly basis.

The register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Outcome of risk assessments are used to plan and allocate resources to ensure risks are managed to an acceptable level.

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.

Work on resolving control failures is ongoing. The following provides an update in relation to those matters.

Garda payroll and pension overpayments

The overpayment of Garda members and staff salaries arises largely from the late notification of sick leave, retirements, resignations, unpaid maternity leave and family friendly application to the Payroll Shared Service Centre. To 31 December 2021, recovery plans have been agreed in respect of 66% of identified overpaid Garda members and staff salaries.

Recovery plans have been agreed in respect of 7.5% of identified overpaid Garda pensions. 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.

Computer Aided Dispatch (CAD) system

A detailed analysis of incidents on the Garda Computer Aided Dispatch (CAD) system that had been cancelled during 2019 and 2020 was carried out in 2021. The investigation focused on incidents that if not properly investigated could result in ongoing risk to victims. The investigation found that some incidents reported as crimes were not properly recorded at the time. This identified that while all calls were answered, some of the resulting incidents were not transferred to PULSE.

Corrective actions have been implemented to correctly record all incidents and to prevent a recurrence of incidents being incorrectly cancelled.

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 weakness in internal financial control were identified in relation to 2021 that require disclosure in the appropriation account.

Covid-19 control issues

The assessment of the impact of the Covid-19 pandemic continued in 2021 in An Garda Síochána. Associated risks, impacts and mitigating controls and actions form part of An Garda Síochána's risk management process.

An Garda Síochána continued to play an essential role in assisting with the implementation of Covid-19 public health measures and helping to keep people and communities safe during 2021. The other work of policing also continued during this time.

An impact of the pandemic was the publishing of several statutory instruments under the Health Act 1947, a number of which included elements of guidance and enforcement to be carried out by An Garda Síochána. As an essential service in providing these and other policing services, an emergency Covid-19 roster was introduced to maximise availability of personnel and which has a financial impact. This roster continued in 2021.

An internal Covid-19 Coordination Unit was set up to support An Garda Síochána personnel with information and advice relating to Covid-19 within the work environment. The Coordination Unit continues to liaise with the relevant agencies and monitors updates from the Department of Health and/or HSE, the National Public Health Emergency Team and the Cabinet Sub-Committee.

The Senior Leadership Team manages the day to day security, safety, healthcare and operational challenges posed by the pandemic and the associated measures imposed. Where possible work was undertaken remotely, with key financial internal controls maintained and risks mitigated through the provision of secure remote ICT and existing policies/procedures remaining in place.

Regular meetings are held at multiple levels across the organisation and with key external stakeholders, to respond efficiently and effectively to the dynamic changing environment.

An Garda Síochána continues to work closely with all relevant agencies, to adopt measures that are in line with public policy and the evolving situation.

JA Harris

Accounting Officer
An Garda Síochána

25 March 2022

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 20 Garda Síochána

Opinion on the appropriation account

I have audited the appropriation account for Vote 20 Garda Síochána for the year ended 31 December 2021 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 Garda Síochána for the year ended 31 December 2021, and
- 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 appendix to this report. 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 appendix to this report.

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 2021.

Seamus McCarthy

Comptroller and Auditor General

27 September 2022

Appendix to the report

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with Section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities 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 account and to report thereon to the Houses of the Oireachtas stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure and Reform's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the certificates of opinion on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 20 Garda Síochána

Appropriation Account 2021

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Working with communities to protect and serve			
	<i>Original</i>	1,952,163		
	<i>Deferred surrender</i>	12,750		
	<i>Supplementary</i>	45,923		
		<u>2,010,836</u>	<u>2,000,881</u>	<u>1,927,814</u>
	Gross expenditure	2,010,836	2,000,881	1,927,814
	<i>Deduct</i>			
B	Appropriations-in-aid			
	<i>Original</i>	95,988		
	<i>Supplementary</i>	23,023		
		<u>119,011</u>	<u>122,332</u>	<u>117,237</u>
	Net expenditure			
	<i>Original</i>	1,856,175		
	<i>Deferred surrender</i>	12,750		
	<i>Supplementary</i>	22,900		
		<u>1,891,825</u>	<u>1,878,549</u>	<u>1,810,577</u>

Surplus

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

	2021	2020
	€	€
Surplus	13,276,491	16,328,658
Deferred surrender	—	(12,750,000)
Surplus to be surrendered	<u>13,276,491</u>	<u>3,578,658</u>

JA Harris

Accounting Officer
An Garda Síochána

25 March 2022

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2021

		2021	2020
	€000	€000	€000
Programme cost		543,101	509,697
Pay		1,252,316	1,225,552
Non pay		205,464	192,565
Gross expenditure		2,000,881	1,927,814
<i>Deduct</i>			
Appropriations-in-aid		122,332	117,237
Net expenditure		1,878,549	1,810,577
Changes in capital assets			
Purchases cash	(59,197)		
Depreciation	27,619		
Loss on disposal	246	(31,332)	(4,367)
Changes in net current assets			
Decrease in closing accruals	(2,649)		
Increase in stock	(10,098)	(12,747)	(11,294)
Direct expenditure		1,834,470	1,794,916
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		25,368	25,503
Net programme cost		1,859,838	1,820,419

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, net of costs of shared services provided to other Votes.

		2021	2020
		€000	€000
Vote 9	Office of the Revenue Commissioners	16	15
Vote 13	Office of Public Works	21,277	21,826
Vote 18	National Shared Services Office	2,600	2,647
Vote 24	Justice – Financial Shared Services Centre ^a	2,683	2,431
Cost of shared services provided to other Votes		(1,208)	(1,416)
		25,368	25,503

Note ^a The costs of superannuation payments made to civilian staff are included in Vote 24 Justice and are not recorded in this account as net allied services expenditure.

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 include the following.

- 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 2021 without payment. Air Corps support was also provided without charge in relation to the operation of the Garda fixed-wing aircraft and Garda helicopters.

Note 2 Statement of Financial Position as at 31 December 2021

	Note	2021 €000	2020 €000
Capital assets	2.1	202,395	173,415
Current assets			
Bank and cash	2.2	36,723	41,662
Stocks	2.3	21,436	11,338
Prepayments	2.9	21,511	22,220
Other debit balances	2.4	23,160	29,159
Accrued income		1,108	1,321
Total current assets		103,938	105,700
Less current liabilities			
Accrued expenses	2.10	8,056	13,979
Other credit balances	2.5	59,731	58,164
Net Exchequer funding	2.6	152	12,657
Total current liabilities		67,939	84,800
Net current assets		35,999	20,900
Net assets		238,394	194,315
Represented by:			
State funding account	2.7	238,394	194,315

2.1 Capital assets

	Buildings	Aircraft and boats	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Capital assets under development	Total
	€000	€000	€000	€000	€000	€000	€000
Gross assets							
Cost or valuation at 1 January 2021	92,003	19,942	86,855	218,570	8,774	10,505	436,649
Additions	—	2,192	8,363	12,871	606	32,813	56,845
Disposals	—	—	(5,976)	(7,355)	(185)	—	(13,516)
Cost or valuation at 31 December 2021	92,003	22,134	89,242	224,086	9,195	43,318	479,978
Accumulated depreciation							
Opening balance at 1 January 2021	4,497	16,258	59,603	176,685	6,191	—	263,234
Depreciation for the year	1,840	512	10,933	13,866	468	—	27,619
Depreciation on disposals	—	—	(5,732)	(7,353)	(185)	—	(13,270)
Cumulative depreciation at 31 December 2021	6,337	16,770	64,804	183,198	6,474	—	277,583
Net assets at 31 December 2021	85,666	5,364	24,438	40,888	2,721	43,318	202,395
Net assets at 31 December 2020	87,506	3,684	27,252	41,885	2,583	10,505	173,415

2.2 Bank and cash

at 31 December	2021	2020
	€000	€000
PMG balances and cash	30,900	35,851
Commercial bank account balance ^a	5,823	5,811
	36,723	41,662

Note ^a An Garda Síochána maintains 107 divisional/unit imprest commercial bank accounts, which will be reduced in line with the rollout of the operating model.

2.3 Stocks

at 31 December	2021	2020
	€000	€000
Stationery	503	414
Telecommunications stock	2,398	1,806
Clothing	12,097	3,950
Technical Bureau supplies	166	121
United Nations service stock	228	173
Armoury	4,791	4,286
Miscellaneous	1,253	588
	21,436	11,338

2.4 Other debit balances

at 31 December	2021	2020
	€000	€000
Advances to OPW	—	2,175
Imprests	713	725
Payroll suspense account (Paypath)	21,409	22,215
Cycle to Work scheme	779	898
Other debit suspense items	261	3,146
	23,160	29,159

2.5 Other credit balances

at 31 December	2021	2020
	€000	€000
Amounts due to the State		
Income tax	28,253	28,189
Pay related social insurance	13,297	13,169
Professional services withholding tax	564	2,071
Value added tax	677	1,175
Relevant contracts tax	3	18
Road Traffic Act fines	1,450	1,730
Tax on pension contributions refunds	14	11
Civil Service pension scheme	855	846
Garda division account balances	5,823	5,811
OPW	2,103	—
	<u>53,039</u>	<u>53,020</u>
Payroll deductions held in suspense	4,907	4,426
Garda reward fund (note 5.7)	479	486
Other credit suspense items	1,306	232
	<u>59,731</u>	<u>58,164</u>

2.6 Net Exchequer funding

at 31 December	2021	2020
	€000	€000
Surplus to be surrendered	13,276	3,579
Deferred surrender	—	12,750
Exchequer grant undrawn	(13,124)	(3,672)
Net Exchequer funding	<u>152</u>	<u>12,657</u>
Represented by:		
Debtors		
Bank and cash	36,723	41,662
Debit balances: suspense	23,160	29,159
	<u>59,883</u>	<u>70,821</u>
Creditors		
Due to the State	(53,039)	(53,020)
Credit balances: suspense	(6,692)	(5,144)
	<u>(59,731)</u>	<u>(58,164)</u>
	<u>152</u>	<u>12,657</u>

2.7 State funding account

	Note	2021	2020
		€000	€000
Balance at 1 January		194,315	178,654
Disbursements from the Vote			
Estimate provision	Account	1,891,825	
Surplus to be surrendered	Account	(13,276)	
Net vote		1,878,549	1,810,577
Expenditure (cash) borne elsewhere	1.1	25,368	25,503
Net programme cost	1	(1,859,838)	(1,820,419)
Balance at 31 December		238,394	194,315

2.8 Commitments**a) Global commitments**

at 31 December	2021	2020
	€000	€000
Procurement of goods and services	34,235	49,628
Capital projects	43,145	77,911
Total of legally enforceable commitments	77,380	127,539

Note The commitments in relation to the procurement of goods and services at the end of 2021 amounted to €34.235 million. The Go Safe commitment was €19.461 million, which consists of a contract in place until April 2023. Other commitments include ICT €5.265 million, purchase of vehicles €6.447 million, telecommunications €2.068 million, specialist equipment €246,000, clothing €477,000 and the balance of €271,000 across other subheads. Capital projects includes an amount of €163,000 in respect of the refurbishment of Fitzgibbon Street premises.

b) Major capital projects

	Cumulative expenditure to 31 December 2020	Expenditure in 2021	Project commitments in subsequent years	Expected total spend lifetime of project 2021	Expected total spend lifetime of project 2020
	€000	€000	€000	€000	€000
<i>Regional/divisional headquarters:</i>					
• Military Road	10,505	32,813	42,982	86,300	86,505

2.9 Prepayments

at 31 December	2021	2020
	€000	€000
National digital radio payments	7,772	7,383
ICT payments	8,260	10,694
Telecoms	4,660	—
Other	819	4,143
	21,511	22,220

2.10 Accrued expenses

at 31 December	2021	2020
	€000	€000
ICT	347	2,758
Purchase of vehicles	—	259
Specialist equipment	20	360
Travel and subsistence	1,251	1,117
Fuel and maintenance	676	1,047
Station services	1,356	1,418
Go Safe contract	1,225	1,199
Storage and training	487	629
Communication and other equipment	136	740
ICT equipment	—	124
Clothing	503	934
College	119	195
Other	1,936	3,199
	8,056	13,979

2.11 Matured liabilities

at 31 December	2021	2020
	€000	€000
Estimate of matured liabilities not discharged at year end	4	—

2.12 Contingent liabilities

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

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A to present complete programme costings.

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	1,223,681		
	<i>Supplementary</i>	31,603		
			1,255,284	1,252,316
ii	Travel and subsistence			1,225,552
	<i>Original</i>	19,519		
	<i>Supplementary</i>	(3,170)		
			16,349	14,835
iii	Training and development and incidental expenses			17,490
	<i>Original</i>	21,727		
	<i>Supplementary</i>	1,419		
			23,146	24,030
iv	Postal and telecommunications services			25,479
	<i>Original</i>	47,947		
	<i>Supplementary</i>	6,714		
			54,661	55,193
v	Office equipment and external IT services			46,664
	<i>Original</i>	75,912		
	<i>Supplementary</i>	938		
			76,850	77,184
vi	Maintenance of Garda premises			73,351
	<i>Original</i>	3,792		
	<i>Supplementary</i>	2,058		
			5,850	6,067
vii	Consultancy services and value for money and policy reviews			2,986
	<i>Original</i>	261		
	<i>Supplementary</i>	489		
			750	666
				602

		2021		2020
		Estimate provision		Outturn
		€000	€000	€000
viii	Station services			
	Original	23,001		
	Supplementary	4,797		
			27,798	27,380
ix	Garda Reserve			25,888
	Original	1,395		
	Supplementary	(1,220)		
			175	109
			1,460,863	1,457,780
				1,418,117

Significant variations

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

ii Travel and subsistence

Estimate provision €19.519 million; outturn €14.835 million

The shortfall in expenditure of €4.684 million was in the main due to travel restrictions implemented under the Covid-19 pandemic measures. Training courses were significantly curtailed by the Covid-19 pandemic, and subsequently there was savings on travel and subsistence expenditure.

vi Maintenance of Garda premises

Estimate provision €3.792 million; outturn €6.067 million

The increase of €2.275 million was due to meeting essential maintenance requirements of the Garda estate. The size and age profile of the estate requires continuous essential maintenance. Expenditure of €266,000 relates to works implemented as a direct result of Covid-19.

vii Consultancy services and value for money and policy reviews

Estimate provision €261,000; outturn €666,000

The increase of €405,000 is in relation to professional fees and technical advice provided to the organisation.

ix Garda Reserve

Estimate provision €1.395 million; outturn €109,000

The shortfall in expenditure of €1.29 million on Garda Reserve was due to recruitment targets not being achieved and not all members of the Garda Reserve have worked sufficient hours to be eligible for the relevant allowance payment. At 31 December 2021, there were 423 members of the Garda Reserve.

Programme A Working with communities to protect and serve

		2021		2020
		Estimate provision		Outturn
		€000	€000	€000
				Outturn
				€000
A.1	Administration – pay			
	<i>Original</i>	1,223,681		
	<i>Supplementary</i>	31,603		
			1,255,284	1,252,316
				1,225,552
A.2	Administration – non pay			
	<i>Original</i>	193,554		
	<i>Supplementary</i>	12,025		
			205,579	205,464
				192,565
A.3	Clothing and accessories			
	<i>Original</i>	24,263		
	<i>Supplementary</i>	(8,063)		
			16,200	13,891
A.4	St. Paul's Garda Medical Aid Society		124	124
A.5	Transport			
	<i>Original</i>	27,554		
	<i>Supplementary</i>	2,941		
			30,495	28,849
				38,162
A.6	Communications and other equipment			
	<i>Original</i>	26,440		
	<i>Supplementary</i>	3,991		
			30,431	28,814
				31,047
A.7	Aircraft			
	<i>Original</i>	1,600		
	<i>Supplementary</i>	1,667		
			3,267	3,597
				2,073
A.8	Superannuation, etc.			
	<i>Original</i>	364,953		
	<i>Supplementary</i>	12,200		
			377,153	377,621
				354,711
A.9	Witnesses' expenses			
	<i>Original</i>	1,805		
	<i>Supplementary</i>	275		
			2,080	2,132
A.10	Compensation		16,620	15,075
A.11	Witness security programme			
	<i>Original</i>	1,198		
	<i>Supplementary</i>	(798)		
			400	400
				300

		Estimate provision		2021	2020
		€000	€000	Outturn	Outturn
				€000	€000
A.12	Capital building programme				
	<i>Estimate provision</i>	34,000			
	<i>Deferred surrender</i>	12,750			
			46,750	46,874	24,227
A.13	Garda College				
	<i>Original</i>	36,371			
	<i>Supplementary</i>	(9,918)			
			26,453	25,726	22,950
			2,010,836	2,000,881	1,927,814

Significant variations

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €35.968 million higher than originally provided. €40.545 million of this related to administration expenditure and has already been explained and the balance of the variance of (€4.577) million was mainly due to the following.

A.3 Clothing and accessories

Estimate provision €24.263 million; outturn €13.891 million

The shortfall in expenditure of €10.372 million was in the main due to a reduced requirement for PPE equipment. €737,000 was invested in PPE equipment to protect Garda members and staff carrying out essential services during the Covid-19 pandemic.

A.5 Transport

Estimate provision €27.554 million; outturn €28.849 million

The additional expenditure of €1.295 million was the result of increases in the cost of fuel and vehicle maintenance.

A.6 Communications and other equipment

Estimate provision €26.44 million; outturn €28.814 million

The increase in expenditure of €2.374 million was due to a number of factors; expenditure of €417,000 on operational equipment provided as part of the Internal Security Fund, which is reimbursed (90%) through EU grant funding and returned via appropriations-in-aid to the Exchequer. The remaining increase is in relation to higher than anticipated spend on communications, CCTV projects and operational equipment.

A.7 Aircraft

Estimate provision €1.6 million; outturn €3.597 million

The increase in expenditure of €1.997 million was due to expenditure of €1.668 million on aircraft upgrades provided as part of the Internal Security Fund, which is reimbursed (90%) through EU grant funding and returned via appropriations-in-aid to the Exchequer. The remaining increase is in relation to increased costs of maintenance and repairs of the Garda helicopters.

A.9 Witness expenses

Estimate provision €1.805 million; outturn €2.132 million

The increase in expenditure of €327,000 was due to the nature of this demand lead operational subhead, which makes it difficult to predict the level and timing of expenditure.

A.10 Compensation

Estimate provision €16.62 million; outturn €15.075 million

The shortfall in expenditure of €1.545 million was due to the unpredictable nature and amounts of compensation awarded.

A.11 Witness security programme

Estimate provision €1.198 million; outturn €400,000

The shortfall in expenditure of €798,000 was due to the nature of this subhead, which makes it difficult to predict the level and timing of expenditure.

A.13 Garda College

Estimate provision €36.371 million; outturn €25.726 million

The shortfall in expenditure of €10.645 million was due to savings in pay related costs of €5.388 million and non-pay costs of €5.257 million. The shortfall was in the main due to delays in the intake and training of Garda recruits/members resulting from the impact of measures imposed as a result of Covid-19 pandemic. In addition, college personnel were reassigned to operational duty with associated salary, wages and allowance costs being charged to Subhead A.1.

Note 4 Receipts

4.1 Appropriations-in-aid

		2021		2020
		Estimated	Realised	Realised
		€000	€000	€000
1	Contribution to the Garda Síochána spouses' and children's pension schemes			
	<i>Original</i>	11,278		
	<i>Supplementary</i>	<u>1,082</u>		
			12,360	12,491
				12,628
2	Contribution to the Garda Síochána pensions scheme			
	<i>Original</i>	21,528		
	<i>Supplementary</i>	<u>2,798</u>		
			24,326	24,565
				24,626
3	Miscellaneous receipts (note 4.2)			
	<i>Original</i>	11,000		
	<i>Supplementary</i>	<u>8,000</u>		
			19,000	20,770
				15,762
4	Garda College receipts			
	<i>Original</i>	600		
	<i>Supplementary</i>	<u>(250)</u>		
			350	341
				190
5	Firearm fees		3,000	3,466
6	Safety cameras – certain receipts from fixed charges		14,200	14,623
7	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	34,382		
	<i>Supplementary</i>	<u>11,393</u>		
			45,775	46,076
				45,470
Total		<u>119,011</u>	<u>122,332</u>	<u>117,237</u>

Significant variations

The following outlines the reasons for significant variations in receipts (+/- 5% and €100,000). Overall, appropriations-in-aid were €26.345 million more than the estimate. Explanations for variances are set out below.

1 Contribution to the Garda Síochána spouses' and children's pension schemes

Estimate €11.278 million; realised €12.491 million

The increase of €1.213 million was due to an increase in the overall 2021 payroll costs, which resulted in higher contributions.

2 Contribution to the Garda Síochána pensions scheme

Estimate €21.528 million; realised €24.565 million

The increase of €3.037 million was due to an increase in the overall 2021 payroll costs, which resulted in higher contributions.

3 Miscellaneous receipts

Estimate €11 million; realised €20.7 million

The excess receipts of €9.77 million were mainly due to EU receipts of €2.754 million, and €8.67 million from seizures forfeited to the State.

4 Garda College receipts

Estimate €600,000; realised €341,000

The shortfall of €259,000 was due to the college operating at reduced capacity as a result of Covid-19.

5 Firearm fees

Estimate €3 million; realised €3.466 million

The increase of €466,000 was due to the timing of receipts.

7 Receipts from additional superannuation contributions on public service remuneration

Estimate €34.382 million; realised €46.076 million

The increase of €11.694 million was due to an increase in the overall 2021 payroll costs, which resulted in higher contributions.

4.2 Analysis of miscellaneous receipts

	2021	2020
	€000	€000
Payments for non-public duty services rendered by Gardaí	2,271	3,222
Repayments of car advances	1	4
Recovery in respect of damage to official vehicles and other Garda property	14	11
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	8,844	2,540
Fees for accident and malicious damage reports	541	628
Contribution for living quarters	43	44
Recoupment of witnesses' expenses	3	1
Recoupment of salaries	18	44
Percentage charge to insurance companies for collection of insurance premiums	109	98
EU receipts	2,754	875
Taxi licence fees	277	207
Road Traffic Act – fees charged for motoring offences	3,297	2,741
Fingerprint fees for employment and visa purposes	80	67
Garda masts	198	2,801
Carrier liability	569	757
Age cards	164	162
Unclassified items	1,586	1,560
	20,770	15,762

4.3 Extra receipts payable to the Exchequer

	2021	2020
	€000	€000
Balance at 1 January	1,730	842
Collected	8,550	4,524
Transferred to the Exchequer	(8,830)	(3,636)
Balance at 31 December	1,450	1,730

4.4 Fixed charge notice receipts

Total receipts from fixed charge notices in 2021 were €23.174 million (2020: €19.113 million). Of this, €14.624 million (2020: €14.59 million) was retained to fund the Go-Safe contract. Of the balance from 2020 of €1.730 million and €8.550 million for 2021 receipts, €8.830 million (2020: €3.636 million) was paid over to the Exchequer in 2021, with the remainder transferred in 2022.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents (FTE) at year end	2021	2020
Garda members	14,192	14,491
Student Gardaí	381	153
Garda staff	3,168	3,113
	17,741	17,757

5.2 Pay ^a

	2021	2020
	€000	€000
Pay	852,530	839,369
Ex gratia payment – note 5.6	78	1,753
Higher, special or additional duties allowances	508	375
Other allowances	201,140	202,263
Overtime	113,949	98,958
Employer's PRSI	105,029	100,541
Total pay	1,273,234	1,243,259

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	
			2021	2020
			€	€
Higher, special or additional duties allowances	205	10	36,298	48,437
Overtime and extra attendance	14,896	3,978	61,090	52,953
Shift and roster allowances	14,585	10,675	197,917 ^a	59,040
Miscellaneous	15,102	275	79,856	96,075
Extra remuneration in more than one category	14,516	13,251	210,680 ^a	110,401

Note ^a These amounts relate to a payment covering a number of years.

5.4 Other remuneration arrangements

In 2021, sixteen retired civil servants in receipt of civil service pensions were re-engaged on various duties at a total cost of €572,499. 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.

5.5 Payroll overpayments

at 31 December	Number of recipients	2021 €000	2020 €000
Payroll overpayments	973	1,970	2,237
Recovery plans in place	643	1,317	1,461
Pension overpayments	386	899	873
Recovery plans in place	29	233	241

Note The figures above are cumulative and include overpayments still outstanding from previous years.

5.6 Severance/redundancy

A redundancy package was agreed and offered by An Garda Síochána. Severance payments totalling €78,072 were made in 2021.

Rank/grade	Number of recipients	Severance payments €	Added years of notional service	Early payment of pension with no actuarial reduction (years)
Executive Director	1	78,072	—	—

5.7 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.

	2021	2020
	€000	€000
Balance brought forward on 1 January	486	491
Receipts	66	59
Payments	(73)	(64)
Balance on 31 December	479	486

5.8 Salary of Accounting Officer

As at 31 December 2021, the Accounting Officer's current salary is at the grade of Commissioner, with an annual gross salary of €271,759 (as at 31 December 2020, €269,068).

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2021 €000	2021 €000	2020 €000
Disclosures Tribunal ^a	2017	4,191	491	801
Hickson Commission of Investigation ^b	2018	49	—	3
			491	804

- Notes ^a The Disclosures Tribunal was established to investigate protected disclosures made under the Protected Disclosures 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.
- ^b The Hickson Commission of Investigation was established to investigate the response to allegations of child sexual abuse against a named individual.

6.2 Statement of losses (Garda vehicles, etc.)

A total of 594 accidents involving Garda vehicles were reported in 2021 (2020: 641). Damage to official vehicles and other costs amounted to €919,946. Compensation totalling €229,872 was recovered.

6.3 Fraud and suspected fraud

	Number of cases	2021 €000	2020 €000
Fraud	—	—	—
Suspected fraud	5	1	2

- Note There are five detected/alleged fraud instances in 2021, which are currently under Garda investigation (2020: seven).

6.4 Compensation and legal costs

Payments/costs paid by An Garda Síochána in the year

	Claims by employees ^b		Claims by members of the public		Total 2021
	Under Garda Síochána Acts 1941-1945	Through SCA for injuries while on duty ^c	Arising from actions of Gardaí in performance of duties	Arising from accidents involving Garda vehicles	
Number of cases	129	50	198	237	614
	€000	€000	€000	€000	€000
An Garda Síochána's own legal costs	—	109	632	229	970
Payments by/on behalf of An Garda Síochána					
Compensation	6,601	691	726	1,187	9,205
Legal costs	1,365	256	3,199	302	5,122
Other costs ^a	—	33	38	69	140
2021 Total	7,966	1,089	4,595	1,787	15,437
2020 Total	4,564	874	4,975	1,494	11,907

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

^b Compensation payments amounting to €75,624 (2020: €85,238) were paid on foot of the Occupational Injuries Benefit Scheme which is administered through the Department of 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

At 31 December 2021

- 1,535 claims outstanding under the Garda Síochána Compensation Acts (2020: 1,520)
- 254 civil claims outstanding relating to accidents involving Garda vehicles (2020: 279)
- 3,883 civil claims other than those involving Garda vehicles outstanding (2020: 3,338)

Cumulative costs of cases completed in 2021

	Claims by employees		Claims by members of the public		Total
	Under Garda Síochána Acts 1941- 1945	Through SCA for injuries while on duty	Arising from actions of Gardaí in performance of duties	Arising from accidents involving Garda vehicles	
Number of cases	79	20	252	183	534
	€000	€000	€000	€000	€000
An Garda Síochána's own legal costs	—	110	179	173	462
Payments by/on behalf of An Garda Síochána					
Compensation	2,496	602	1,757	1,568	6,423
Legal costs	1,365	275	3,148	369	5,157
Other costs	—	26	199	110	335
Total	3,861	1,014	5,283	2,220	12,377

6.5 EU funding

There were five (2020: sixteen) EU funded projects in 2021. The funds received in the year are as follows:

	2021 €000	2020 €000
Atlas 2020	10	—
Internal Security Fund	3,280	874
ROXANNE	—	77
MAGNETO	—	50
GRACE	—	121
JUSTISIGNS 2	4	4
ADEP 2.0	123	238
Protector	127	—
	3,545	1,364

Atlas 2020 is a project to support the activities of the transnational law enforcement network.

- Establish a first ATLAS Centre of Excellence in airplane breaching (AIRCRAFT).
- Improved medical support for victims and own forces in hostile areas (MEDIC).
- Improved tactical skills and approaches to counter related incidents in urban areas (BUILDINGS).
- Enhance the capacities of Special Intervention Units (SIUs) for dealing with drone-related risks as well as robots (INOVATION).
- Improve concepts of marksmen deployment in counter-terrorism operations (SNIPER).
- Develop methods of breach objects and buildings (ENTRY).
- Develop best practice methods to integrate negotiation capabilities during Counter Terrorism operations (NEGO).
- Enhance the cooperation between SIUs in cases of operations related to public means of transport (TRANSPORT).

Internal Security Fund (ISF): promote the implementation of an internal security strategy, law enforcement cooperation and the management of the EU's external borders. From 2021 to 2027 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 EUROPOL and 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 of people and critical infrastructure against terrorist attacks and other security related threats.

ROXANNE is a project contributing towards the goal of discovering criminal networks and identifying their members by bridging the strengths of speech and language technologies (SLTs), visual analysis (VA) and network analysis (NA).

MAGNETO is a project aimed at creating technology that will allow law enforcement agencies to analyse and correlate multimedia for organised crime prevention and investigations.

GRACE is a project on forensic data gathering, classification, processing, analysis and speedy exchange of information, supported by advanced AI-powered algorithms, to facilitate closing the technological gap with offenders and significantly improve efficiency in addressing Child Sexual Exploitation cases. In particular, GRACE aims to tackle the inflow of CSEM referrals from the Office of the State Pathologist, providing big data solutions for data ETL (Extract, Transform, and Load), while also aiming to standardise content management.

JUSTSIGN 2 is a project of research within the deaf community and investigation of the experiences of victims of sexual violence and crime when they interact with the police and the legal process. Builds on the previous JUSTISIGNS project.

ADEP Automated Data Exchange Process: is a project on addressing gaps without placing any great financial, IT development or human resource demands on the Member States.

Protector: will implement a protective security strategy specifically designed for places of worship of all faiths, which will be delivered with protective security plans for 25 places of worship located in 5 EU member states. The Project will also establish and strengthen cooperation between public authorities, faith-based leaders and congregations through the development and implementation of an engagement strategy, underpinned by the design and delivery of a security awareness raising campaign, encouraging the reporting of suspicious behaviour and the promotion of appropriate responses to threats.

6.6 Support for representative associations

Included in subhead A.1 is a total of €219,280 (2020: €198,557) 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.

In addition, representative associations received funding during 2021 of €284,575 (2020: €303,907) as follows.

Representative associations	2021 €	2020 €
Grant to Association of Garda Superintendents	58,000	58,000
Grant to Association of Chief Superintendents	58,000	58,000
Sums charged to staff representative bodies and other welfare organisations for the provision of postal, telecommunications and accommodation services.	168,575	187,907