

Appropriation Account 2022

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 2022 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 2022, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €12.646 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, National Development Plan Delivery and Reform in circular 22 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. New builds paid by the Vote are transferred to OPW on completion.

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 for 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.

Inventory

Inventory includes certain high-volume, low-value consumable items, given their nature and need for monitoring and security.

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 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

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.

Procurement

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 has provided details of 111 non-competitive contracts in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

An Garda Síochána complied with the guidelines with the exception of 57 contracts (in excess of €25,000 each), totalling €10,816,917 (exclusive of VAT), as set out below.

- Eighteen cases to a value of €3,793,864 for towing services were contracted without competitive procurement. This service has subsequently been tendered, with a number of contracts in place and others being progressed.
- Two cases to a value of €4,045,511 for translation services were contracted without competitive procurement. This service has subsequently been tendered for and a contract is now in place.
- Nine cases to a value of €613,292 in respect of medical services were contracted. Some of this service has subsequently been tendered.
- Fifteen cases to a value of €1,014,800 in respect of equipment where no contract was in place.
- The other 13 cases with a value of €1,349,450 related a variety of purchases without competitive procurement.

The above contracts have been included in the 40/2002 annual return referenced above.

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 2022, recovery plans have been agreed in respect of 67% of identified overpaid Garda members and staff salaries.

Recovery plans have been agreed in respect of 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 prevent a recurrence of incidents being incorrectly recorded or closed with consequent risk to victims. This includes the phased rollout nationally of the CAD2 system throughout 2023. This commenced in March 2023 and greatly enhances both operator and management decision support information as well as additional controls.

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***Travel and subsistence claims***

An Garda Síochána has made a disclosure to the Revenue Commissioners related to some travel and subsistence payments. External services have been procured to assist in reviewing this matter and supporting An Garda Síochána on quantifying any potential tax liability.

Inventory

An Garda Síochána has identified weaknesses in relation to stock issues and receipts not being recorded on the IT system in a timely manner and cyclical stock takes not being undertaken in line with procedures. This was mainly due to lack of availability of personnel. Steps have been taken to address these issues which include additional resources allocated to the management of stores and the enhancement of current processes and procedures, including periodic stock counts which in 2023 have confirmed significant improvements in the accuracy of the stock records. Assurances will be gained from these actions and the continuation of the enhancement of stores management.

No other weaknesses in internal financial control were identified in relation to 2022 that require disclosure in the appropriation account.

Covid-19 pandemic

An Garda Síochána played an essential role in assisting with the implementation of Covid-19 public health measures and helped to keep people and communities safe during the pandemic from 2019 through 2022. The other work of policing also continued during this time.

Throughout the pandemic several statutory instruments under the Health Act 1947 were published 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 which had a financial impact.

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. This unit liaised with the relevant agencies and monitored updates from the Department of Health and/or HSE, the National Public Health Emergency Team and the Cabinet Sub-Committee.

The Senior Leadership Team managed 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. HSE guidelines were and continue to be followed as may be applicable.

Regular meetings were 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 will continue to be available to work closely with all relevant agencies and to adopt measures that are in line with public policy should there be a future pandemic.

JA Harris

Accounting Officer
An Garda Síochána

22 September 2023

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 2022 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 2022, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery 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.

Inadequate stock controls

The Accounting Officer has disclosed in the statement on internal financial control that the controls over stocks did not operate effectively in 2022, and that steps have been taken to rectify the matter.

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with procurement rules occurred in respect of contracts that operated in 2022.

Seamus McCarthy

Comptroller and Auditor General

22 September 2023

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, National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, National Development Plan Delivery 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 appropriation account is 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 appropriation account 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, National Development Plan Delivery 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 audit reports 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 2022

			2022	2021
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A Working with communities to protect and serve				
	<i>Original</i>	2,062,342		
	<i>Supplementary</i>	97,778		
			2,160,120	2,000,881
			2,153,194	
Gross expenditure			2,160,120	2,000,881
<i>Deduct</i>				
B Appropriations-in-aid				
	<i>Original</i>	105,988		
	<i>Supplementary</i>	18,807		
			124,795	122,332
			130,515	
Net expenditure				
	<i>Original</i>	1,956,354		
	<i>Supplementary</i>	78,971		
			2,035,325	1,878,549
			2,022,679	

Surplus

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

	2022	2021
	€	€
Surplus to be surrendered	12,646,237	13,276,491

JA Harris

Accounting Officer
An Garda Síochána

29 March 2023

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2022

		2022	2021
	€000	€000	€000
Programme cost		607,416	543,101
Pay		1,320,139	1,252,316
Non pay		225,639	205,464
Gross expenditure		2,153,194	2,000,881
<i>Deduct</i>			
Appropriations-in-aid		130,515	122,332
Net expenditure		2,022,679	1,878,549
Changes in capital assets			
Purchases cash	(66,806)		
Depreciation	28,224		
Loss on disposal	158	(38,424)	(31,332)
Changes in net current assets			
Increase in prepayments	(4,468)		
Increase in accrued expenses	270		
Increase in accrued income	(202)		
Increase in inventories	(6,863)	(11,263)	(12,747)
Direct expenditure		1,972,992	1,834,470
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		23,576	25,368
Net programme cost		1,996,568	1,859,838

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 services provided to other Votes.

		2022	2021
		€000	€000
Vote 9	Office of the Revenue Commissioners	21	16
Vote 13	Office of Public Works	20,681	21,277
Vote 18	National Shared Services Office	2,562	2,600
Vote 24	Justice – Financial Shared Services Centre ^a	2,753	2,683
Cost of services provided to other Votes		(2,441)	(1,208)
		23,576	25,368

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 outlined below. The costs involved are not reflected in the table.

- 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 2022 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 2022

	Note	2022 €000	2021 €000
Capital assets	2.1	67,285	202,395
Current assets			
Bank and cash	2.2	54,762	36,723
Inventories	2.3	28,299	21,436
Prepayments	2.4	25,980	21,511
Accrued income	2.5	1,310	1,108
Other debit balances	2.6	20,974	23,160
Total current assets		131,325	103,938
Less current liabilities			
Accrued expenses	2.7	8,958	8,056
Other credit balances	2.8	75,596	59,731
Net Exchequer funding	2.9	140	152
Total current liabilities		84,694	67,939
Net current assets		46,631	35,999
Net assets		113,916	238,394
Represented by:			
State funding account	2.10	113,916	238,394

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 value)							
At 1 January 2022 ^a	92,003	22,134	89,242	224,086	9,195	43,318	479,978
Additions	—	—	16,924	3,617	28	46,868	67,437
Disposals	—	—	(9,309)	(27,369)	(3,249)	—	(39,927)
Transfers out ^b	(92,003)	—	—	—	—	(90,186)	(182,189)
At 31 December 2022	—	22,134	96,857	200,334	5,974	—	325,299
Accumulated depreciation							
Opening balance at 1 January 2022	6,337	16,770	64,804	183,198	6,474	—	277,583
Depreciation for the year	1,687	590	11,423	14,104	420	—	28,224
Depreciation on disposals	—	—	(9,173)	(27,349)	(3,247)	—	(39,769)
Depreciation on transfers out	(8,024)	—	—	—	—	—	(8,024)
Cumulative depreciation at 31 December 2022	—	17,360	67,054	169,953	3,647	—	258,014
Net assets at 31 December 2022	—	4,774	29,803	30,381	2,327	—	67,285
Net assets at 31 December 2021	85,666	5,364	24,438	40,888	2,721	43,318	202,395

Notes ^a The opening balances includes assets valued at €10,000 or less.

^b In 2022, capital expenditure on four buildings – Kevin Street, Wexford and Galway divisional headquarters with a gross value of €92.003 million, and Walter Scott House, Military Road with a gross value of €90.186 million – was transferred to the OPW as assets to be recorded in the appropriation account of Vote 13 Office of Public Works.

2.2 Bank

at 31 December	2022	2021
	€000	€000
PMG balances	47,693	30,900
Commercial bank account balance ^a	7,069	5,823
	54,762	36,723

Note ^a An Garda Síochána maintains 94 divisional/unit imprest commercial bank accounts, which will be reduced in line with the rollout of the operating model. This is the move from a district policing model to a divisional model.

2.3 Inventories

at 31 December	2022	2021
	€000	€000
Stationery	462	503
Telecommunications stock	2,048	2,398
Clothing	21,060	12,097
Technical Bureau supplies	114	166
United Nations service stock	198	228
Armoury	3,549	4,791
Miscellaneous	868	1,253
	28,299	21,436

2.4 Prepayments

at 31 December	2022	2021
	€000	€000
National digital radio payments	8,240	7,772
ICT payments	10,861	8,260
Telecoms	6,405	4,660
Other	474	819
	25,980	21,511

2.5 Accrued income

at 31 December	2022	2021
	€000	€000
Due for services	1,310	1,108
	1,310	1,108

2.6 Other debit balances

at 31 December	2022	2021
	€000	€000
Imprests	768	713
Payroll suspense account (Paypath)	19,335	21,409
Cycle to Work scheme	650	779
Other debit suspense items	221	261
	20,974	23,160

2.7 Accrued expenses

at 31 December	2022	2021
	€000	€000
ICT	1,467	347
Purchase of vehicles	2	—
Specialist equipment	18	20
Travel and subsistence	1,581	1,251
Fuel and maintenance	298	676
Station services	1,563	1,356
Go Safe contract	—	1,225
Storage and training	866	487
Communication and other equipment	883	136
ICT equipment	97	—
Clothing	563	503
College	233	119
Other	1,387	1,936
	8,958	8,056

2.8 Other credit balances

at 31 December	2022	2021
	€000	€000
Amounts due to the State		
Income tax	38,230	28,253
Pay related social insurance	15,903	13,297
Professional services withholding tax	1,378	564
Value added tax	308	677
Relevant contracts tax	—	3
Road Traffic Act fines	1,050	1,450
Tax on pension contributions refunds	—	14
An Garda Síochána Superannuation Scheme	1,131	855
Garda division account balances	7,069	5,823
OPW	2,935	2,103
	<u>68,004</u>	<u>53,039</u>
Payroll deductions held in suspense	4,533	4,907
Garda reward fund (note 5.7)	481	479
Other credit suspense items	2,578	1,306
	<u>75,596</u>	<u>59,731</u>

2.9 Net Exchequer funding

at 31 December	2022	2021
	€000	€000
Surplus to be surrendered	12,646	13,276
Exchequer grant undrawn	(12,506)	(13,124)
Net Exchequer funding	<u>140</u>	<u>152</u>
Represented by:		
Debtors		
Bank and cash	54,762	36,723
Debit balances: suspense	20,974	23,160
	<u>75,736</u>	<u>59,883</u>
Creditors		
Due to the State	(68,004)	(53,039)
Credit balances: suspense	(7,592)	(6,692)
	<u>(75,596)</u>	<u>(59,731)</u>
	<u>140</u>	<u>152</u>

2.10 State funding account

	Note	2022	2021
		€000	€000
Balance at 1 January		238,394	194,315
Disbursements from the Vote			
Estimate provision	Account	2,035,325	
Surplus to be surrendered	Account	(12,646)	
Net vote		2,022,679	1,878,549
Expenditure (cash) borne elsewhere	1.1	23,576	25,368
Transfer of assets	2.1	(174,165)	—
Net programme cost	1	(1,996,568)	(1,859,838)
Balance at 31 December		113,916	238,394

2.11 Commitments

a) Global commitments

at 31 December	2022 €000	2021 €000
Procurement of goods and services	17,686	34,235
Capital projects	2,900	43,145
Total of legally enforceable commitments	20,586	77,380

Note The commitments in relation to the procurement of goods and services at the end of 2022 amounted to €17.686 million. The Go Safe Contract commitment was €4.865 million, which consists of a contract in place until April 2023. Other commitments include clothing €6.493 million, telecommunications €2.5 million, ICT €1.795 million, other operational equipment €940,000, vehicles €882,000 and the balance of €211,000 across other subheads.

b) Major capital projects

	Cumulative expenditure to 31 December 2021 €000	Expenditure in 2022 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2022 €000	Expected total spend lifetime of project 2021 €000
Walter Scott House, Military Road	43,318	46,868	2,900	93,086	86,505

Significant variation

Walter Scott House, Military Road

Increase in expected total spend: €6.581 million

The increase in expected project spend was due to a required payment under the inflation co-operation framework and additional agreed works.

2.12 Matured liabilities

at 31 December	2022 €000	2021 €000
Estimate of matured liabilities not discharged at year end	3	4
Total	3	4

2.13 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. In addition, disclosures on some travel and subsistence payments has been made to the Revenue Commissioners which may generate liabilities. 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.

		2022		2021
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	1,280,100		
	<i>Supplementary</i>	<u>44,044</u>		
		1,324,144	1,320,139	1,252,316
ii	Travel and subsistence		19,519	17,733
iii	Vehicle towing and storage and other operational and incidental expenses			14,835
	<i>Original</i>	23,627		
	<i>Supplementary</i>	<u>2,908</u>		
		26,535	28,222	24,030
iv	Postal and telecommunications services			
	<i>Original</i>	49,947		
	<i>Supplementary</i>	<u>1,686</u>		
		51,633	52,391	55,193
v	Office equipment and external IT services			
	<i>Original</i>	76,753		
	<i>Supplementary</i>	<u>14,580</u>		
		91,333	90,721	77,184
vi	Maintenance of Garda premises		5,592	5,878
vii	Consultancy services and value for money and policy reviews			6,067
	<i>Original</i>	436		
	<i>Supplementary</i>	<u>504</u>		
		940	926	666

		Estimate provision		2022	2021
		€000	€000	Outturn	Outturn
				€000	€000
viii	Station services				
	<i>Original</i>	25,401			
	<i>Supplementary</i>	3,706			
			29,107	29,642	27,380
ix	Garda Reserve				
	<i>Original</i>	1,395			
	<i>Supplementary</i>	(1,254)			
			141	126	109
			1,548,944	1,545,778	1,457,780

Significant variations

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

vii Consultancy services and value for money and policy reviews

Estimate provision €436,000; outturn €926,000

The increase of €490,000 is in relation to professional fees and technical advice provided to the organisation. €203,000 was expended on the Public Attitudes Survey and €203,000 was expended on communications advice for the Press Office.

ix Garda Reserve

Estimate provision €1.395 million; outturn €126,000

The shortfall in expenditure of €1.27 million on Garda Reserve was due to recruitment targets not being achieved and not all members of the Garda Reserve worked sufficient hours to be eligible for the relevant allowance payment. At 31 December 2022, there were 375 members of the Garda Reserve.

Programme A Working with communities to protect and serve

		2022		2021
		Estimate provision		Outturn
		€000	€000	€000
				Outturn
				€000
A.1	Administration – pay			
	<i>Original</i>	1,280,100		
	<i>Supplementary</i>	44,044		
			1,324,144	1,320,139
A.2	Administration – non pay			1,252,316
	<i>Original</i>	202,670		
	<i>Supplementary</i>	22,130		
			224,800	225,639
A.3	Clothing and accessories		18,000	205,464
A.4	St. Paul's Garda Medical Aid Society		124	13,891
A.5	Transport			124
	<i>Original</i>	32,554		
	<i>Supplementary</i>	5,263		
			37,817	28,849
A.6	Communications and other equipment		28,940	28,814
A.7	Aircraft		1,600	3,597
A.8	Superannuation, etc.			
	<i>Original</i>	380,838		
	<i>Supplementary</i>	25,774		
			406,612	403,772
A.9	Witnesses' expenses			377,621
	<i>Original</i>	1,805		
	<i>Supplementary</i>	541		
			2,346	2,305
A.10	Compensation		16,620	2,132
A.11	Witness security programme			15,075
	<i>Original</i>	1,198		
	<i>Supplementary</i>	(598)		
			600	600
				400

		Estimate provision		2022	2021
		€000	€000	Outturn	Outturn
				€000	€000
A.12	Capital building programme				
	<i>Original</i>	61,000			
	<i>Supplementary</i>	6,231			
			67,231	64,720	46,874
A.13	Garda College				
	<i>Original</i>	36,893			
	<i>Supplementary</i>	(5,607)			
			31,286	27,402	25,726
			2,160,120	2,153,194	2,000,881

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 €90.852 million higher than originally provided. €63.008 million of this related to administration expenditure and has already been explained and the balance of the variance of €27.844 million was mainly due to the following.

A.3 Clothing and accessories

Estimate provision €18 million; outturn €21.554 million

The increase in expenditure of €3.554 million was due to scheduling and the timing of delivery of new uniform stocks.

A.5 Transport

Estimate provision €32.554 million; outturn €38.751 million

The increase in expenditure of €6.197 million was primarily due to additional capital investment in the Garda fleet and an increase in the cost of the provision of vehicles (€4.8 million) and the increase in fuel costs during 2022 (€1.3 million).

A.6 Communications and other equipment

Estimate provision €28.94 million; outturn €26.833 million

The shortfall in expenditure of €2.107 million was due to lower than anticipated spend on CCTV projects and operational equipment.

A.7 Aircraft

Estimate provision €1.6 million; outturn €1.738 million

The increase in expenditure of €138,000 was due to increased costs of maintenance and repairs of the Garda helicopters.

A.8 Superannuation

Estimate provision €380.838 million; outturn €403.772 million

The increase in expenditure of €22.934 million was due to additional retirements above the level initially anticipated and the impact of pay increases.

A.9 Witnesses' expenses

Estimate provision €1.805 million; outturn €2.305 million

The increase in expenditure of €500,000 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 €16.620 million; outturn €19.617 million

The increase in expenditure of €2.997 million was due to the unpredictable nature and amounts of compensation awarded.

A.11 Witness security programme

Estimate provision €1.198 million; outturn €600,000

The shortfall in expenditure of €598,000 was due to the nature of this subhead, which makes it difficult to predict the level and timing of expenditure.

A.12 Capital building programme

Estimate provision €61 million; outturn €64.720 million

The increase in expenditure of €3.72 million was due to a required payment under the Inflation Co-operation Framework.

A.13 Garda College

Estimate provision €36.893 million; outturn €27.402 million

The underspend of €9.491 million was due to savings in pay related costs of €4.545 million and in non-pay items of €4.946 million. The savings reflect the impact on activity in the College of a lower than anticipated intake of recruits in 2022.

Note 4 Receipts

4.1 Appropriations-in-aid

		2022		2021
		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>	1,033		
			12,311	12,862
				12,491
2	Contribution to the Garda Síochána pensions scheme			
	<i>Original</i>	21,528		
	<i>Supplementary</i>	2,725		
			24,253	25,125
				24,565
3	Miscellaneous receipts (note 4.2)			
	<i>Original</i>	11,000		
	<i>Supplementary</i>	4,885		
			15,885	18,662
				20,770
4	Garda College receipts			
	<i>Original</i>	600		
	<i>Supplementary</i>	(136)		
			464	441
				341
5	Firearm fees			
	<i>Original</i>	10,000		
	<i>Supplementary</i>	1,101		
			11,101	9,945
				3,466
6	Safety cameras – certain receipts from fixed charges			
	<i>Original</i>	14,200		
	<i>Supplementary</i>	250		
			14,450	14,754
				14,623
7	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	37,382		
	<i>Supplementary</i>	8,949		
			46,331	48,726
				46,076
Total			124,795	130,515
				122,332

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €24.527 million more than the estimate.

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

Estimate €11.278 million; realised €12.862 million

The increase of €1.584 million is linked to the overall increase in 2022 payroll costs which resulted in higher contributions.

2 Contribution to the Garda Síochána pensions scheme

Estimate €21.528 million; realised €25.125 million

The increase of €3.597 million was due to the overall increase in 2022 payroll costs which resulted in higher contributions.

3 Miscellaneous receipts

Estimate €11 million; realised €18.662 million

The increase of €7.662 million was due to the nature of some receipts accounted for within this subhead and the unpredictability of the timing and value of these receipts. See note 4.2.

4 Garda College receipts

Estimate €600,000; realised €441,000

The shortfall of €159,000 was due to the impact of lower activity in the college due to a lower than anticipated intake of recruits in 2022.

7 Receipts from additional superannuation contributions on public service remuneration

Estimate €37.382 million; realised €48.726 million

The increase of €11.344 million was due to the higher than anticipated contributions and the increase in payroll expenditure resulting in an increase in additional superannuation contributions.

4.2 Analysis of miscellaneous receipts

	2022	2021
	€000	€000
Payments for non-public duty services rendered by Gardaí	5,482	2,271
Repayments of car advances	2	1
Recovery in respect of damage to official vehicles and other Garda property	6	14
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	3,159	8,844
Fees for accident and malicious damage reports	446	541
Contribution for living quarters	48	43
Recoupment of witnesses' expenses	2	3
Recoupment of salaries	13	18
Percentage charge to insurance companies for collection of insurance premiums	126	109
EU receipts	1,365	2,754
Taxi licence fees	248	277
Road Traffic Act – fees charged for motoring offences	3,027	3,297
Fingerprint fees for employment and visa purposes	71	80
Garda masts	1,745	198
Carrier liability	1,104	569
Age cards	117	164
Unclassified items	1,659	1,586
Repayments of overpayments of salary	42	—
	18,662	20,770

4.3 Extra receipts payable to the Exchequer

	2022	2021
	€000	€000
Balance at 1 January	1,450	1,730
Collected	4,950	8,550
Transferred to the Exchequer	(5,350)	(8,830)
Balance at 31 December	1,050	1,450

4.4 Fixed charge notice receipts

Total receipts from fixed charge notices in 2022 were €19.704 million (2021: €23.174 million). Of this, €14.754 million (2021: €14.624 million) was retained as appropriations in aid to fund the Go-Safe contract. The balance of €4.95 million was payable to the Exchequer, as indicated in the previous note.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents (FTE) at year end	2022	2021
Garda members	14,091	14,192
Student Gardaí	119	381
Garda staff	3,126	3,168
	17,336	17,741

5.2 Pay ^a

	2022	2021
	€000	€000
Pay	890,452	852,530
Ex gratia payment – note 5.6	—	78
Higher, special or additional duties allowances	429	508
Other allowances	208,677	201,140
Overtime	129,787	113,949
Employer's PRSI	113,080	105,029
Total pay	1,342,425	1,273,234

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	
			2022 €	2021 €
Higher, special or additional duties allowances	167	10	44,123	36,298
Overtime and extra attendance	15,034	4,789	64,832	61,090
Shift and roster allowances	14,545	10,770	76,301	197,917 ^a
Miscellaneous	14,715	446	35,667	29,560
Foreign service allowances	8	7	77,564	76,938
Extra remuneration in more than one category	14,443	13,171	83,028	210,680 ^a

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

5.4 An Garda Síochána staffing by pay band

The number of an Garda Síochána employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2022	2021
20,000	59,999	5,058	5,711
60,000	69,999	2,016	2,752
70,000	79,999	4,595	5,155
80,000	89,999	3,110	2,286
90,000	99,999	1,514	1,020
100,000	109,999	762	472
110,000	119,999	304	157
120,000	129,999	118	66
130,000	139,999	48	8
140,000	149,999	13	9
150,000	159,999	3	2
160,000	169,999	1	7
170,000	179,999	6	—
180,000	189,999	1	—
190,000	199,999	—	1
200,000	209,999	1	1
210,000	259,999	—	—
260,000	269,999	—	1
270,000	279,999	—	1
280,000	289,999	—	—
290,000	299,999	—	1
300,000	309,999	1	—

5.5 Other remuneration arrangements

In 2022, nine retired civil servants in receipt of civil service pensions were re-engaged on various duties at a total cost of €14,224. 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.

5.6 Payroll overpayments

	Number of recipients	2022 €000	2021 €000
Payroll overpayments	1,199	1,835	1,970
Recovery plans in place	804	1,301	1,317
Pension overpayments	409	880	899
Recovery plans in place	21	155	233

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

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.

	2022 €000	2021 €000
Balance brought forward on 1 January	479	486
Receipts	47	66
Payments	(45)	(73)
Balance on 31 December	481	479

5.8 Remuneration and benefits of Accounting Officer

The Accounting Officer's remuneration and taxable benefits for the financial year was as follows.

	2022	2021
	€000	€000
Basic pay	281	269
Benefit in kind	22	22
Allowances	1	1
	304	292

The benefit in kind amount relates to the provision of accommodation. It is not a paid allowance and does not increase the overall gross pay. The calculated value for the purpose of deducting tax, specified above, is in accordance with Revenue requirements.

The Accounting Officer does not receive any pension benefits as part of his remuneration package.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2022 €000	2022 €000	2021 €000
Disclosures Tribunal ^a	2017	4,938	747	491
			747	491

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.

6.2 Statement of losses (Garda vehicles, etc.)

A total of 516 accidents involving Garda vehicles were reported in 2022 (2021: 594). Damage to official vehicles and other costs amounted to €809,225. Compensation totalling €305,857 was recovered.

6.3 Fraud and suspected fraud

	Number of cases	2022 €000	2021 €000
Suspected fraud	2	—	1

Note There were two detected/alleged fraud instances in 2022, which are currently under Garda investigation (2021: ten).

6.4 Compensation and legal costs

Payments/costs paid by An Garda Síochána in the year

	Claims by employees ^b		Civil claims by members of the public and employees		Total 2022	Total 2021
	Under Garda Síochána Acts 1941-1945	Through SCA for injuries while on duty ^c	Arising from actions of Gardai in performance of duties ^d	Arising from accidents involving Garda vehicles ^d		
Number of cases	181	63	256	201	701	614
	€000	€000	€000	€000	€000	€000
An Garda Síochána's own legal costs	—	87	530	102	719	970
Payments by/on behalf of An Garda Síochána						
Compensation	6,490	997	2,709	1,283	11,479	9,205
Legal costs	3,080	252	3,886	296	7,514	5,122
Other costs ^a	—	71	52	79	202	140
2022 Total	9,570	1,407	7,177	1,760	19,914	15,437
2021 Total	7,966	1,089	4,595	1,787	15,437	

- Notes
- ^a Other costs awarded relate to agency fees, investigator fees, medical fees etc.
 - ^b Compensation payments amounting to €77,757 (2021: €75,624) 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.
 - ^d This includes claims by employees of An Garda Síochána.

At 31 December 2022

- 1,520 claims outstanding under the Garda Síochána Compensation Acts (2021: 1,535).
- 277 civil claims outstanding relating to accidents involving Garda vehicles (2021: 254).
- 4,465 civil claims other than those involving Garda vehicles outstanding (2021: 3,883).

Cumulative costs of cases completed in 2022

	Claims by employees		Civil claims by members of the public and employees		Total
	Under Garda Síochána Acts 1941-1945	Through SCA for injuries while on duty	Arising from actions of Gardai in performance of duties	Arising from accidents involving Garda vehicles	
Number of cases	134	22	349	147	652
	€000	€000	€000	€000	€000
An Garda Síochána's own legal costs	—	74	259	108	441
Payments by/on behalf of An Garda Síochána					
Compensation	2,065	687	2,997	897	6,646
Legal costs	3,080	335	4,297	297	8,009
Other costs	—	29	68	63	160
Total	5,145	1,125	7,621	1,365	15,256

6.5 EU funding

Funds were received for four (2021: five) EU funded projects in 2022.
The funds received in the year are as follows.

	2022	2021
	€000	€000
Atlas 2020	80	10
Internal Security Fund	2,052	3,280
JUSTISIGNS 2	—	4
ADEP 2.0	—	123
Protector	—	127
Project Inspector	27	—
CEPOL	67	—
	2,226	3,545

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.

JUSTSIGNS 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.

Project Inspector: will develop a shared intelligence platform and a novel process for gathering, analysing, prioritising and presenting key data to help in the predication, detection and management of crime in support of multiple agencies at local, national and international level. This data will originate from the outputs of free and commercial digital forensic tools complemented by online resource gathering. Using both structured and unstructured data's as input, the development platform will facilitate the ingestion and homogenisation of this data with increased levels of automation, allowing for interoperability between outputs from multiple data formats.

CEPOL: an agency of the European Union dedicated to develop, implement and coordinate training for law enforcement officials.

6.6 Support for representative associations

Included in subhead A.1 is a total of €263,557 (2021: €219,280) 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 2022 of €252,706 (2021: €284,575) as follows.

Representative associations	2022 €	2021 €
Grant to Association of Garda Superintendents	58,000	58,000
Grant to Association of Chief Superintendents	58,000	58,000
Contributions towards cost incurred by staff representative bodies and other welfare organisations for the provision of postal, telecommunications and accommodation services.	136,706	168,575