



## **Appropriation Account 2013**

---

**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 2013 for the salaries and expenses of the Garda Síochána, including pensions, etc; for the payment of certain witnesses' expenses, and for payment of a grant-in-aid.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2013, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.4 million is liable for surrender to the Exchequer.

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

### **Statement of Accounting Policies and Principles**

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

#### ***Depreciation***

Capital assets are depreciated on a straight line basis over their estimated useful life starting in the month recorded in the fixed asset register.

The standard depreciation rates are applied in respect of office and IT equipment, and furniture and fittings. The following depreciation rates apply to other capital assets

- Aircraft: 5% per annum
- Boats: 10% per annum
- Vehicles: 25% per annum

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

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

### **Statement on Internal Financial Control**

#### ***Responsibility for System of Internal Financial Control***

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by An Garda Síochána.

This responsibility is exercised in the context of the resources available to me and my other obligations as the Acting Commissioner of An Garda Síochána. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

***Financial Control Environment***

I confirm that a control environment containing the following elements is in place:

- financial responsibilities have been assigned at management level with corresponding accountability
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned
- formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action
- there is an audit committee to advise me in discharging my responsibilities for the internal financial control system.

***Administrative Controls and Management Reporting***

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within An Garda Síochána
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines.

An Garda Síochána 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 is compliant with the exception of 56 contracts to a value of €5,907,997. These contracts were included on the Circular 40/2002 return. 14 contracts to a value of €1,825,696 were extended beyond the original contract date without competitive procurement and required sanction to proceed with tenders from the Department of Public Expenditure and Reform. 17 contracts to a value of €1,995,074 in respect of medical services were paid in accordance with the Department of Public Expenditure and Reform sanctioned rates for professional services. In the other 25 cases, local contract arrangements were in place contrary to national procurement guidelines. An Garda Síochána has already put contracted arrangements in place for a number of these supplies and is proactively taking steps to put tenders in place in 2014 for the remainder.

***Internal Audit and Audit Committee***

I confirm that An Garda Síochána has an internal audit function with appropriately trained personnel. Its work is informed by analysis of the financial risks to which An Garda Síochána is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

**Nóirín O'Sullivan**  
Accounting Officer  
An Garda Síochána

27 March 2014

## **Comptroller and Auditor General Report for presentation to the Houses of the Oireachtas**

### **Vote 20 Garda Síochána**

I have audited the appropriation account for Vote 20 An Garda Síochána for the year ended 31 December 2013 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, and in accordance with standard accounting policies and principles for appropriation accounts.

#### ***Responsibility of the Accounting Officer***

In accordance with Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is required to prepare the appropriation account. By law, the account must be submitted to me by 31 March following the end of the year of account.

The Accounting Officer is also responsible for the safeguarding of public funds and property under her control, for the efficiency and economy of administration by An Garda Síochána and for the regularity and propriety of all transactions in the appropriation account.

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

I am required under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation accounts of all Votes and to perform such tests as I consider appropriate for the purpose of the audit.

Upon completion of the audit of an appropriation account, I am obliged to provide a certificate stating whether, in my opinion, the account properly presents the receipts and expenditure related to the Vote. I am also required to refer to any material case in which

- a department or office has failed to apply expenditure recorded in the account for the purposes for which the appropriations made by the Oireachtas were intended, or
- transactions recorded in the account do not conform with the authority under which they purport to have been carried out.

Under Section 3 (10) of the Comptroller and Auditor General (Amendment) Act 1993, I am required to prepare each year, a report on any matters that arise from the audits of the appropriation accounts or examinations of accounting controls.

#### ***Scope of audit***

An audit includes examination, on a test basis, of evidence relevant to the amounts and regularity of financial transactions included in the account and an assessment of whether the accounting provisions of the Department of Public Expenditure and Reform's *Public Financial Procedures* have been complied with.

The audit involves obtaining sufficient evidence to give reasonable assurance that the appropriation account is free from material misstatement, whether caused by fraud or other irregularity or error. I also seek to obtain evidence about the regularity of financial transactions in the course of the audit. I have been furnished with a certificate from the Accounting Officer which supports the expenditure under the Witness Security Programme. In forming the audit opinion, the overall adequacy of the presentation of the information in the appropriation account is evaluated.

***Opinion on the appropriation account***

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 20 An Garda Síochána for the year ended 31 December 2013.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Garda Síochána. The appropriation account is in agreement with the books of account.

***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 2013.

**Seamus McCarthy**  
Comptroller and Auditor General

21 August 2014

## Vote 20 Garda Síochána

### Appropriation Account 2013

|                              |   | 2013               |           | 2012      |
|------------------------------|---|--------------------|-----------|-----------|
|                              |   | Estimate provision |           | Outturn   |
|                              |   | €000               | €000      | €000      |
| <b>Programme expenditure</b> |   |                    |           |           |
| A                            | Working with communities to protect and serve |                    |           |           |
|                              | <i>Original</i>                               | 1,386,723          |           |           |
|                              | <i>Supplementary</i>                          | 72,834             | 1,459,557 | 1,458,240 |
|                              |   |                    |           | 1,465,889 |
| <b>Gross expenditure</b>     |   |                    |           |           |
|                              | <i>Original</i>                               | 1,386,723          |           |           |
|                              | <i>Supplementary</i>                          | 72,834             | 1,459,557 | 1,458,240 |
|                              |   |                    |           | 1,465,889 |
|                              | <i>Deduct</i>                                 |                    |           |           |
| B                            | <b>Appropriations-in-aid</b>                  |                    |           |           |
|                              | <i>Original</i>                               | 114,646            |           |           |
|                              | <i>Supplementary</i>                          | 21,840             |           |           |
|                              |   |                    | 136,486   | 136,605   |
|                              |   |                    |           | 133,386   |
| <b>Net expenditure</b>       |   |                    |           |           |
|                              | <i>Original</i>                               | 1,272,077          |           |           |
|                              | <i>Supplementary</i>                          | 50,994             |           |           |
|                              |   |                    | 1,323,071 | 1,321,635 |
|                              |   |                    |           | 1,332,503 |

#### Surplus for surrender

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

|                           | 2013      | 2012      |
|---------------------------|-----------|-----------|
|                           | €         | €         |
| Surplus to be surrendered | 1,435,844 | 1,539,447 |

## Analysis of administration expenditure

|      |   | Estimate provision |                  | 2013             | 2012             |
|------|---|--------------------|------------------|------------------|------------------|
|      |   | €000               | €000             | Outturn          | Outturn          |
|      |   |                    |                  | €000             | €000             |
| i    | Salaries, wages and allowances                              |                    |                  |                  |                  |
|      | <i>Original</i>   | 894,889            |                  |                  |                  |
|      | <i>Supplementary</i>  | 50,661             | 945,550          | 946,562          | 955,189          |
| ii   | Travel and subsistence                                      |                    |                  |                  |                  |
|      | <i>Original</i>   | 16,483             |                  |                  |                  |
|      | <i>Supplementary</i>  | (1,728)            | 14,755           | 14,463           | 14,013           |
| iii  | Training and development and incidental expenses            |                    |                  |                  |                  |
|      | <i>Original</i>   | 12,706             |                  |                  |                  |
|      | <i>Supplementary</i>  | 345                | 13,051           | 12,752           | 12,268           |
| iv   | Postal and telecommunications services                      |                    |                  |                  |                  |
|      | <i>Original</i>   | 37,647             |                  |                  |                  |
|      | <i>Supplementary</i>  | 1,963              | 39,610           | 42,356           | 43,165           |
| v    | Office equipment and external IT services                   |                    |                  |                  |                  |
|      | <i>Original</i>   | 19,212             |                  |                  |                  |
|      | <i>Supplementary</i>  | 2,312              | 21,524           | 20,693           | 19,373           |
| vi   | Maintenance of Garda premises                               |                    |                  |                  |                  |
|      | <i>Original</i>   | 721                |                  |                  |                  |
|      | <i>Supplementary</i>  | 979                | 1,700            | 1,919            | 7,141            |
| vii  | Consultancy services and value for money and policy reviews |                    |                  |                  |                  |
|      | <i>Original</i>   | 261                |                  |                  |                  |
|      | <i>Supplementary</i>  | (101)              | 160              | 125              | 157              |
| viii | Station services  |                    |                  |                  |                  |
|      | <i>Original</i>   | 18,700             |                  |                  |                  |
|      | <i>Supplementary</i>  | 1,000              | 19,700           | 19,540           | 18,520           |
| ix   | Garda Reserve   |                    |                  |                  |                  |
|      | <i>Original</i>   | 895                |                  |                  |                  |
|      | <i>Supplementary</i>  | 155                | 1,050            | 1,042            | 884              |
| x    | EU Presidency/OSCE  |                    |                  |                  |                  |
|      | <i>Original</i>   | 10,000             |                  |                  |                  |
|      | <i>Supplementary</i>  | (6,419)            | 3,581            | 3,607            | —                |
| —    | <i>Implementation of Garda SMI</i>                          |                    | —                | —                | 150              |
|      |   |                    | <u>1,060,681</u> | <u>1,063,059</u> | <u>1,070,860</u> |

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2013

|  |          | 2013             | 2012             |
|--|----------|------------------|------------------|
|  | €000     | €000             | €000             |
| Programme cost                             |          | 395,181          | 395,029          |
| Pay <sup>1</sup>                           |          | 949,419          | 955,189          |
| Non pay                                    |          | 113,640          | 115,671          |
| <b>Gross expenditure</b>                   |          | <b>1,458,240</b> | <b>1,465,889</b> |
| <i>Deduct</i>                              |          |                  |                  |
| <b>Appropriations-in-aid</b>               |          | <b>136,605</b>   | <b>133,386</b>   |
| <b>Net expenditure</b>                     |          | <b>1,321,635</b> | <b>1,332,503</b> |
| <b>Changes in capital assets</b>           |          |                  |                  |
| Purchases cash                             | (12,657) |                  |                  |
| Depreciation                               | 13,965   |                  |                  |
| Disposals cash                             | 41       |                  |                  |
| Loss on disposals                          | 60       | 1,409            | 11,056           |
| <b>Assets under development</b>            |          |                  |                  |
| Cash payments                              |          | (425)            | —                |
| <b>Changes in net current assets</b>       |          |                  |                  |
| Decrease in closing accruals               | (3,285)  |                  |                  |
| Decrease in stock                          | 41       |                  |                  |
|  |          | (3,244)          | 2,506            |
| <b>Direct expenditure</b>                  |          | <b>1,319,375</b> | <b>1,346,065</b> |
| <b>Expenditure borne elsewhere</b>         |          |                  |                  |
| Net allied services expenditure (note 1.1) |          | 20,147           | 14,760           |
| <b>Net programme cost</b>                  |          | <b>1,339,522</b> | <b>1,360,825</b> |

<sup>1</sup> The pay figure for 2013 includes salaries for the EU Presidency amounting to €2,857,433.

**1.1 Net Allied Services Expenditure**

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

|   |   | <b>2013</b>   | <b>2012</b>   |
|---|---|---------------|---------------|
|   |   | <b>€000</b>   | <b>€000</b>   |
| Vote 12 Superannuation and Retired Allowances                   | e | 535           | 541           |
| Vote 13 Office of Public Works                                  | e | 15,922        | 10,415        |
| Vote 24 Justice and Equality - Financial Shared Services Centre | e | 4,808         | 4,934         |
| <i>Less</i>   |   |               |               |
| Services provided by An Garda Síochána to other Votes           | e | (1,118)       | (1,130)       |
|   |   | <u>20,147</u> | <u>14,760</u> |

"e" indicates that the number is an estimate value or an apportioned cost.

Garda transport was made available to Prison Service personnel to convey prisoners to court, etc. without charge.

Assistance was rendered to An Garda Síochána by the Defence Forces in the disposal of explosive materials, without payment.

Garda personnel availed of Air Corps aircraft during 2013 without payment. Air Corps support was also provided without charge in relation to the operation of the Garda fixed-wing aircraft and pilot costs of Garda helicopters.

**2 Balance Sheet as at 31 December 2013**

|   | Note | 2013<br>€000  | 2012<br>€000  |
|---|------|---------------|---------------|
| <b>Capital assets</b>                   | 2.2  | 33,672        | 33,098        |
| <b>Capital assets under development</b> | 2.3  | 3,101         | 4,570         |
|   |      | <b>36,773</b> | <b>37,668</b> |
| <b>Current assets</b>                   |      |               |               |
| Stocks                                  | 2.5  | 4,620         | 4,661         |
| Prepayments                             |      | 6,211         | 4,412         |
| Accrued income                          |      | 1,086         | 1,695         |
| Other debit balances                    | 2.6  | 27,314        | 16,063        |
| <b>Total current assets</b>             |      | <b>39,231</b> | <b>26,831</b> |
| <b>Less current liabilities</b>         |      |               |               |
| Bank and cash                           | 2.4  | 2,312         | (6,499)       |
| Accrued expenses                        |      | 5,597         | 7,603         |
| Other credit balances                   | 2.7  | 24,904        | 23,023        |
| Net liability to the Exchequer          | 2.8  | 98            | (461)         |
| <b>Total current liabilities</b>        |      | <b>32,911</b> | <b>23,666</b> |
| <b>Net current assets</b>               |      | <b>6,320</b>  | <b>3,165</b>  |
| <b>Net assets</b>                       |      | <b>43,093</b> | <b>40,833</b> |
| <b>Represented by:</b>                  |      |               |               |
| <b>State funding account</b>            | 2.1  | <b>43,093</b> | <b>40,833</b> |

| 2.1 State Funding Account          | Note    | 2013<br>€000  | 2012<br>€000  |
|------------------------------------|---------|---------------|---------------|
| Balance at 1 January               |         | 40,833        | 54,395        |
| Disbursements from the Vote        |         |               |               |
| Estimate provision                 | Account | 1,323,071     |               |
| Surplus to be surrendered          | Account | (1,436)       |               |
| Net vote                           |         | 1,321,635     | 1,332,503     |
| Expenditure (cash) borne elsewhere | 1       | 20,147        | 14,760        |
| Net programme cost                 | 1       | (1,339,522)   | (1,360,825)   |
| <b>Balance at 31 December</b>      |         | <b>43,093</b> | <b>40,833</b> |

**2.2 Capital Assets**

|   | Aircraft     | Motor<br>boat | Vehicles<br>and<br>equipment | Office and<br>IT<br>equipment | Furniture<br>and<br>fittings | Total         |
|---|--------------|---------------|------------------------------|-------------------------------|------------------------------|---------------|
|   | €000         | €000          | €000                         | €000                          | €000                         | €000          |
| <b>Gross assets</b>                         |              |               |                              |                               |                              |               |
| Cost or valuation at 1 January 2013         | 17,072       | 1,060         | 58,056                       | 151,630                       | 5,268                        | 233,086       |
| Additions                                   | —            | —             | 10,848                       | 3,640                         | 151                          | 14,639        |
| Disposals                                   | —            | —             | (7,082)                      | (1,312)                       | —                            | (8,394)       |
| Cost or valuation at 31 December 2013       | 17,072       | 1,060         | 61,822                       | 153,958                       | 5,419                        | 239,331       |
| <b>Accumulated depreciation</b>             |              |               |                              |                               |                              |               |
| Opening balance at 1 January 2013           | 9,250        | 733           | 52,220                       | 135,190                       | 2,595                        | 199,988       |
| Depreciation for the year                   | 826          | 72            | 3,015                        | 9,592                         | 460                          | 13,965        |
| Depreciation on disposals                   | —            | —             | (6,982)                      | (1,312)                       | —                            | (8,294)       |
| Cumulative depreciation at 31 December 2013 | 10,076       | 805           | 48,253                       | 143,470                       | 3,055                        | 205,659       |
| <b>Net assets at 31 December 2013</b>       | <b>6,996</b> | <b>255</b>    | <b>13,569</b>                | <b>10,488</b>                 | <b>2,364</b>                 | <b>33,672</b> |
| <b>Net assets at 31 December 2012</b>       | <b>7,822</b> | <b>327</b>    | <b>5,836</b>                 | <b>16,440</b>                 | <b>2,673</b>                 | <b>33,098</b> |

**2.3 Capital Assets under Development**

| at 31 December 2013                       | Schengen<br>Project <sup>1</sup> | MIMS<br>Project <sup>2</sup> | Total   |
|---|----------------------------------|------------------------------|---------|
|   | €000                             | €000                         | €000    |
| Amounts brought forward at 1 January 2013 | 2,676                            | 1,894                        | 4,570   |
| Cash payments for the year                | —                                | 425                          | 425     |
| Transferred to the asset register         | —                                | (1,894)                      | (1,894) |
| Balance at 31 December 2013               | 2,676                            | 425                          | 3,101   |

<sup>1</sup> The Schengen Information System was developed as part of the Schengen Convention which allows for the removal of internal borders and provides increased co-operation between Member State police forces. There is currently no signed contract in place for the Schengen Information System. Contract negotiations are taking place between the preferred supplier and An Garda Síochána. The project has an estimated cost of €23.9 million but no commitment arises until a decision is made to proceed with the project.

<sup>2</sup> The Major Investigation Management System supports specialist units within An Garda Síochána in the capture, analysis and dissemination of intelligence. The MIMS project has an estimated cost of €28.7 million and a preferred supplier has been sourced after a tender competition. Phase 2 development commenced in 2013 and the remaining phases of this project are subject to available funding.

| <b>2.4 Bank and Cash</b> | <b>2013</b>    | <b>2012</b>  |
|--------------------------|----------------|--------------|
| at 31 December           | <b>€000</b>    | <b>€000</b>  |
| PMG balances and cash    | (2,307)        | 9,411        |
| Orders outstanding       | (5)            | (2,912)      |
|                          | <u>(2,312)</u> | <u>6,499</u> |

| <b>2.5 Stocks</b>        | <b>2013</b>  | <b>2012</b>  |
|--------------------------|--------------|--------------|
| at 31 December           | <b>€000</b>  | <b>€000</b>  |
| Stationery               | 435          | 391          |
| Telecommunications stock | 1,034        | 1,210        |
| Clothing                 | 1,586        | 1,436        |
| Technical Bureau         | 128          | 186          |
| United Nations stock     | 68           | 72           |
| Armoury                  | 1,008        | 978          |
| Miscellaneous            | 361          | 388          |
|                          | <u>4,620</u> | <u>4,661</u> |

| <b>2.6 Other Debit Balances</b>    | <b>2013</b>   | <b>2012</b>   |
|------------------------------------|---------------|---------------|
| at 31 December                     | <b>€000</b>   | <b>€000</b>   |
| Advances to OPW                    | 2,368         | 640           |
| Imprests                           | 698           | 784           |
| Payroll suspense account (Paypath) | 23,667        | 13,747        |
| Cycle to Work scheme               | 393           | 539           |
| Other debit suspense items         | 188           | 353           |
|                                    | <u>27,314</u> | <u>16,063</u> |

| <b>2.7 Other Credit Balances</b>      | <b>2013</b>   | <b>2012</b>   |
|---------------------------------------|---------------|---------------|
| at 31 December                        | <b>€000</b>   | <b>€000</b>   |
| Amounts due to the State              |               |               |
| Income Tax                            | 13,683        | 13,742        |
| Pay Related Social Insurance          | 5,441         | 5,408         |
| Professional Services Withholding Tax | 301           | 263           |
| Value Added Tax                       | 177           | 249           |
| Road Traffic Act fines                | 410           | 920           |
| Tax on pension contribution refunds   | 18            | 2             |
| Construction Tax                      | 6             | 11            |
|                                       | <u>20,036</u> | <u>20,595</u> |
| Payroll deductions held in suspense   | 4,342         | 1,756         |
| Garda Reward Fund                     | 324           | 297           |
| Other credit suspense items           | 202           | 375           |
|                                       | <u>24,904</u> | <u>23,023</u> |

| <b>2.8 Net Liability to the Exchequer</b> | <b>2013</b> | <b>2012</b>  |
|---|-------------|--------------|
| at 31 December                            | €000        | €000         |
| Surplus to be surrendered                 | 1,436       | 1,539        |
| Exchequer grant undrawn                   | (1,338)     | (2,000)      |
| Net liability to the Exchequer            | <u>98</u>   | <u>(461)</u> |

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

|                          |               |               |
|--------------------------|---------------|---------------|
| Bank and cash            | (2,312)       | 6,499         |
| Debit balances: suspense | <u>27,314</u> | <u>16,063</u> |
|                          | 25,002        | 22,562        |

**Creditors**

|                           |                |                |
|---------------------------|----------------|----------------|
| Due to State              | (20,036)       | (20,595)       |
| Credit balances: suspense | <u>(4,868)</u> | <u>(2,428)</u> |
|                           | (24,904)       | (23,023)       |
|                           | <u>98</u>      | <u>(461)</u>   |

| <b>2.9 Commitments</b>                   | <b>2013</b> | <b>2012</b> |
|--|-------------|-------------|
| at 31 December                           | €000        | €000        |
| Total of legally enforceable commitments | 37,590      | 52,943      |

### 3 Programme Expenditure by Subhead

|          |  | Estimate provision |                  | 2013             | 2012             |
|----------|--|--------------------|------------------|------------------|------------------|
|          |  |                    |                  | Outturn          | Outturn          |
|          |  | €000               | €000             | €000             | €000             |
| <b>A</b> | <b>Working with communities to protect and serve</b>   |                    |                  |                  |                  |
| A.1      | Administration - pay                                   |                    |                  |                  |                  |
|          | <i>Original</i>  | 894,889            |                  |                  |                  |
|          | <i>Supplementary</i>                                   | 50,661             | 945,550          | 946,562          | 955,189          |
| A.2      | Administration - non pay                               |                    |                  |                  |                  |
|          | <i>Original</i>  | 116,625            |                  |                  |                  |
|          | <i>Supplementary</i>                                   | (1,494)            | 115,131          | 116,497          | 115,671          |
| A.3      | Clothing and accessories                               |                    |                  |                  |                  |
|          | <i>Original</i>  | 2,764              |                  |                  |                  |
|          | <i>Supplementary</i>                                   | 736                | 3,500            | 3,889            | 2,499            |
| A.4      | St. Paul's Garda Medical Aid Society<br>(grant-in-aid) |                    | 124              | 124              | 124              |
| A.5      | Transport  |                    |                  |                  |                  |
|          | <i>Original</i>  | 27,516             |                  |                  |                  |
|          | <i>Supplementary</i>                                   | 5,599              | 33,115           | 33,582           | 27,018           |
| A.6      | Communications and other equipment                     |                    |                  |                  |                  |
|          | <i>Original</i>  | 13,957             |                  |                  |                  |
|          | <i>Supplementary</i>                                   | 15,393             | 29,350           | 28,970           | 28,184           |
| A.7      | Aircraft   |                    |                  |                  |                  |
|          | <i>Original</i>  | 1,050              |                  |                  |                  |
|          | <i>Supplementary</i>                                   | 200                | 1,250            | 1,207            | 1,320            |
| A.8      | Superannuation, etc.                                   |                    | 310,173          | 306,945          | 317,825          |
| A.9      | Witnesses' expenses                                    |                    | 1,805            | 1,758            | 1,472            |
| A.10     | Compensation   |                    |                  |                  |                  |
|          | <i>Original</i>  | 16,622             |                  |                  |                  |
|          | <i>Supplementary</i>                                   | 1,739              | 18,361           | 17,556           | 16,587           |
| A.11     | Witness security programme                             |                    | 1,198            | 1,150            | —                |
|          |  |                    | <u>1,459,557</u> | <u>1,458,240</u> | <u>1,465,889</u> |

**Significant variations**

Overall, the gross expenditure in relation to Programme A was €1,317,000 lower than provided. The significant variations were as follows:

| <b>Description</b>                 | <b>Less/<br/>(more) than<br/>provided<br/>€000</b> | <b>Explanation</b>   |
|------------------------------------|--|--|
| Administration - pay               | (1,012)  | The original budget was increased by €50.6 million in the technical supplementary due to under funding in the annual provision. There was no provision for expenditure of €2.4 million for the G8 Summit in the original estimate.   |
| Administration - non pay           | (1,366)  | The original budget allocation was decreased by €1.5 million in the technical supplementary estimate. A saving of €6.4 million arose in the budget for the EU Presidency Organisation for Security and Co-Operation in Europe as a result of operational efficiencies and budgetary controls that were put in place. In addition, a saving of €2 million was achieved under the travel and subsistence subhead through effective budgetary management. The savings achieved were offset in part by additional funding requirements in a number of subheads including the TETRA radio system, increased electricity charges, health & safety building maintenance works, the maintenance of critical IT systems and a number of demand led areas of expenditure such as the expenses of persons detained. |
| Clothing and accessories           | (389)  | The additional costs arose as a result of the introduction of an online uniform ordering system during the year which required an increased level of stock to be maintained.   |
| Transport                          | (467)  | The original budget was increased by €5.6 million which included an additional capital allocation of €5 million for the purchase of Garda vehicles and additional funding for increased maintenance and running costs of the Garda fleet.  |
| Communications and Other Equipment | 380  | As there is no budget provision for the GoSafe safety camera contract, a technical supplementary estimate is required each year in order to offset the expenditure on the GoSafe contract. The receipts from the fixed charge processing system are accounted for in appropriations-in-aid.  |
| Aircraft                           | 43   | The original budget was increased by €200,000 in the technical supplementary estimate to fund additional maintenance works for Garda aircraft.   |
| Superannuation, etc.               | 3,228  | The savings arose due to a reduction in lump sum payments arising from a significant decrease of retirements in 2013.  |
| Compensation                       | 805  | The original budget was increased by €1.7 million in the technical supplementary estimate. This was due to a number of awards arising from civil compensation claims.  |

## 4 Receipts

| 4.1 Appropriations-in-aid  |                      |        | 2013              |                  | 2012             |
|--|----------------------|--------|-------------------|------------------|------------------|
|  | €000                 |        | Estimated<br>€000 | Realised<br>€000 | Realised<br>€000 |
| 1. Contributions to the Garda Síochána spouses' and children's pension schemes |                      |        |                   |                  |                  |
|  | <i>Original</i>      | 12,393 |                   |                  |                  |
|  | <i>Supplementary</i> | 978    | 13,371            | 13,247           | 14,305           |
| 2. Contributions to the Garda Síochána pensions scheme                         |                      |        |                   |                  |                  |
|  | <i>Original</i>      | 21,758 |                   |                  |                  |
|  | <i>Supplementary</i> | 913    | 22,671            | 22,489           | 23,256           |
| 3. Miscellaneous receipts (note 4.2)   |                      |        |                   |                  |                  |
|  | <i>Original</i>      | 10,000 |                   |                  |                  |
|  | <i>Supplementary</i> | 850    | 10,850            | 10,806           | 13,987           |
| 4. Receipts from banks in respect of cash escort services                      |                      |        |                   |                  |                  |
|  | <i>Original</i>      | 2,500  |                   |                  |                  |
|  | <i>Supplementary</i> | (286)  | 2,214             | 2,599            | 2,220            |
| 5. Firearm fees  |                      |        |                   |                  |                  |
|  | <i>Original</i>      | 10,000 |                   |                  |                  |
|  | <i>Supplementary</i> | 500    | 10,500            | 10,755           | 1,926            |
| 6. Safety cameras - certain receipts from fixed charges                        |                      |        |                   |                  |                  |
|  | <i>Original</i>      | 100    |                   |                  |                  |
|  | <i>Supplementary</i> | 13,900 | 14,000            | 14,760           | 15,805           |
| 7. Receipts from pension-related deduction on public service remuneration      |                      |        |                   |                  |                  |
|  | <i>Original</i>      | 57,895 |                   |                  |                  |
|  | <i>Supplementary</i> | 4,985  | 62,880            | 61,949           | 61,887           |
|  |                      |        | 136,486           | 136,605          | 133,386          |

**Explanation of significant variations**

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

| Description   | Less/(more)<br>than provided<br>€000 | Explanation   |
|---|--------------------------------------|---|
| Contributions to the Garda Síochána spouses' and children's pension schemes | 124                                  | A technical supplementary was required as a result of a greater than estimated intake of contributions from Garda pension schemes due to a lower number of retirements than originally estimated.<br><br>The actual receipts were lower than the final estimate due to an increased number of retirements at year end.  |
| Contributions to the Garda Síochána pensions scheme                         | 182                                  | A technical supplementary was required as a result of a greater than estimated intake of contributions from Garda pension schemes due to a lower number of retirements than originally estimated.<br><br>The actual receipts were lower than the final estimate due to an increased number of retirements at year end.  |
| Miscellaneous receipts  | 44                                   | A technical supplementary was required as a result of greater than anticipated monies forfeited to the state which are difficult to estimate each year. In addition greater than anticipated receipts were generated from Road Traffic Act - Section 41 charges. The actual receipts were marginally lower than the final estimate due to the timing of receipts at year end. |
| Receipts from banks in respect of cash escort services                      | (385)                                | While there is a surplus of €385,000, the original estimate was decreased by €286,000 in the technical supplementary estimate. The actual receipts exceeded the original budget due to the more timely settlement of fees in the year.  |
| Firearm fees  | (255)                                | While the original budget was increased by €500,000 by way of technical supplementary estimate, the surplus receipts arose from a greater than estimated number of applications for firearms licences under the three year licensing cycle.   |
| Safety cameras – certain receipts from fixed charges                        | (760)                                | The original budget was increased by €13.9 million by way of technical supplementary estimate. This is required each year to fund the cost of the GoSafe safety camera contract from receipts from the fixed charge notice system. A nominal amount of €100,000 is included in the original estimate allocation.  |
| Receipts from pension-related deduction on public service remuneration      | 931                                  | The original estimate was increased by €5 million due to a greater than estimated intake of pension related deductions. The actual number of retirements was lower than originally estimated.   |

**4.2 Analysis of Miscellaneous Receipts**

|  | <b>2013</b>   | <b>2012</b>   |
|--|---------------|---------------|
|  | <b>€000</b>   | <b>€000</b>   |
| Payment for non-public duty services rendered by Gardai                          | 2,870         | 4,125         |
| Recovery in respect of damage to official vehicles and other Garda property      | 129           | 48            |
| Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property | 1,437         | 2,428         |
| Fees for accident and malicious damage reports                                   | 709           | 731           |
| Contribution for living quarters   | 52            | 52            |
| Recoupment of witnesses' expenses  | 8             | 12            |
| Recoupment of salaries   | 1             | 37            |
| Percentage charge to insurance companies for collection of insurance premia      | 54            | 112           |
| Taxi licence fees  | 144           | 183           |
| Road Traffic Act - Section 41 charges  | 2,094         | 2,441         |
| Fingerprint fees for employment and visa purposes                                | 41            | 41            |
| Garda masts  | 1,083         | 1,535         |
| Carrier liability  | 549           | 573           |
| Unclassified items   | 1,635         | 1,669         |
|  | <u>10,806</u> | <u>13,987</u> |

**4.3 Extra receipts payable to the Exchequer**

|                        | <b>2013</b>     |                 | <b>2012</b>     |
|------------------------|-----------------|-----------------|-----------------|
|                        | <b>Estimate</b> | <b>Realised</b> | <b>Realised</b> |
|                        | <b>€000</b>     | <b>€000</b>     | <b>€000</b>     |
| Road Traffic Act fines | 5,032           | 3,927           | 6,188           |

## 5 Employee Numbers and Pay

|  | 2013                  | 2012                  |
|--|-----------------------|-----------------------|
| <b>Number of staff at year end</b> (full time equivalents) |                       |                       |
| Garda members  | 13,093                | 13,424                |
| Civilians  | 2,071                 | 2,028                 |
|  | <u>15,164</u>         | <u>15,452</u>         |
|  | <b>2013</b>           | <b>2012</b>           |
|  | <b>€000</b>           | <b>€000</b>           |
| Pay  | 641,619               | 647,771               |
| Higher, special or additional duties allowance             | 321                   | 484                   |
| Other allowances   | 198,509               | 202,663               |
| Overtime   | 46,486                | 42,422                |
| Employer's PRSI  | 62,484                | 61,849                |
| <b>Total Pay</b>   | <b><u>949,419</u></b> | <b><u>955,189</u></b> |

### 5.1 Allowances and Overtime Payments

|                                      | Number<br>of<br>recipients | Recipients<br>of €10,000<br>or more | Maximum<br>individual<br>payment<br>2013<br>€ | Maximum<br>individual<br>payment<br>2012<br>€ |
|--------------------------------------|----------------------------|-------------------------------------|---|---|
| Higher, special or additional duties | 183                        | 3                                   | 11,482  | 15,412  |
| Overtime and extra attendance        | 12,818                     | 1,090                               | 45,432  | 41,641  |
| Shift and roster allowances          | 13,318                     | 6,428                               | 23,810  | 20,964  |
| Miscellaneous                        | 13,521                     | 656                                 | 72,806  | 35,978  |

Certain individuals received extra remuneration in more than one category.

### 5.2 Garda Síochána Reward Fund

The purpose of the fund is to pay awards for Garda bravery and an annual contribution for Garda chaplaincy services from monies received in relation to Garda disciplinary fines.

The following statement shows the total receipts proper to the Fund in the year, the amount of payments in the period and the balance of the Fund at year end.

|   | 2013<br>€000 | 2012<br>€000 |
|---|--------------|--------------|
| Balance brought forward on 1 January    | 345          | 331          |
| Receipts for the year ended 31 December | 71           | 67           |
|   | <u>416</u>   | <u>398</u>   |
| Payments for the year ended 31 December | (43)         | (53)         |
| Balance on 31 December                  | <u>373</u>   | <u>345</u>   |

## **6 Miscellaneous**

### **6.1 Support for Representative Associations**

Included in subhead A.1 is a total of €296,121 in respect of the remuneration of members of An Garda Síochána on special leave with pay to staff representative bodies and assigned to welfare organisations.

Grants of €58,000 each were made to both the Association of Garda Superintendents and the Association of Chief Superintendents.

Sums of €46,584 and €130,576 were charged in respect of postal and telecommunications services and accommodation availed of by staff representative bodies and welfare organisations.

### **6.2 EU Funding**

A total of €51,156 was received directly by An Garda Síochána in EU funding under Title VI of the treaty of the European Union. This amount relates to a project to redevelop and restructure a Masters Degree Programme on Cybercrime Investigation.

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

A total of 598 accidents involving Garda vehicles were reported in 2013 (2012 – 639). Damage and other costs to official vehicles amounted to €524,100. Compensation totalling €87,408 was recovered.

#### 6.4 Compensation and Legal Costs

The account includes expenditure in relation to legal costs and compensation awards taken by members and employees of An Garda Síochána and by members of the public.

|  | Number of cases | Compensation awarded<br>€000 | Legal costs awarded<br>€000 | Other costs awarded <sup>a</sup><br>€000 | 2013  | 2012  |
|--|-----------------|------------------------------|-----------------------------|--|-------|-------|
|  |                 |                              |                             |  | Total | Total |
|  |                 |                              |                             |  | €000  | €000  |
| <b>Claims by members and employees of An Garda Síochána<sup>b</sup></b>                            |                 |                              |                             |  |       |       |
| Under Garda Síochána Compensation Act 1941-1945  | 170             | 6,006                        | 2,398                       | —  | 8,404 | 9,424 |
| Through the State Claims Agency for injuries received while on duty                                | 45 <sup>c</sup> | 238                          | 165                         | 19                                       | 422   | 565   |
| Legal actions administered by the Department of Justice & Equality                                 | 16              | 218                          | 657                         | —  | 875   | 248   |
| Ex gratia contributions towards Garda legal costs under Section 49 of the Garda Síochána Act, 2005 | 1               | —                            | 1                           | —  | 1     | 1     |

#### Civil claims by members of the public

|   |                  |       |       |     |       |       |
|---|------------------|-------|-------|-----|-------|-------|
| Claims arising from actions of Gardai in the performance of their duties              | 190 <sup>c</sup> | 2,751 | 1,466 | 7   | 4,224 | 3,972 |
| Claims (including by Garda members) resulting from accidents involving Garda vehicles | 239 <sup>c</sup> | 1,528 | 1,003 | 762 | 3,293 | 1,998 |
| Claims in respect of accidents on Garda premises                                      | 11 <sup>c</sup>  | 135   | 63    | 8   | 206   | 230   |

At 31 December 2013

- 1,119 claims outstanding under the Garda Síochána Compensation Act (2012: 1,119).
- 237 civil claims outstanding relating to accidents involving Garda vehicles (2012: 263).
- 1,018 civil claims other than those involving Garda vehicles outstanding (2012: 1,146).

<sup>a</sup> Other costs awarded relate to agency fees, investigator fees, medical fees etc.

<sup>b</sup> Compensation payments amounting to €103,448 (2012: €121,823) 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.

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

Legal fees in 2013 amounted to €28,000 (2012: €27,000).