

GARDA SÍOCHÁNA

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Garda Síochána, including pensions, etc.; for payments of compensation and other expenses arising out of service in the Local Security Force; for the payment of certain witnesses' expenses, and for payment of a grant-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION	€000		
A.1. SALARIES, WAGES AND ALLOWANCES			
<i>Original</i>	1,100,934		
<i>Supplementary</i>	(9,491)	1,091,443	1,078,566
A.2. TRAVEL AND SUBSISTENCE			
<i>Original</i>	27,830		
<i>Supplementary</i>	14,000	41,830	38,964
A.3. INCIDENTAL EXPENSES			
<i>Original</i>	10,945		
<i>Supplementary</i>	13,762	24,707	25,173
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES			
<i>Original</i>	18,347		
<i>Supplementary</i>	(5,693)	12,654	14,088
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES		45,494	46,128
A.6. MAINTENANCE OF GARDA PREMISES			
<i>Original</i>	9,521		
<i>Supplementary</i>	11,000	20,521	25,176
A.7. CONSULTANCY SERVICES			
<i>Original</i>	835		
<i>Supplementary</i>	(335)	500	614
A.8. STATION SERVICES			
<i>Original</i>	16,496		
<i>Supplementary</i>	10,274	26,770	24,775
A.9. IMPLEMENTATION OF GARDA SMI			
<i>Original</i>	343		
<i>Supplementary</i>	(208)	135	232
A.10. GARDA RESERVE			
<i>Original</i>	1,280		
<i>Supplementary</i>	(980)	300	343
A.11. VALUE FOR MONEY AND POLICY REVIEWS			
<i>Original</i>	300		
<i>Supplementary</i>	(300)	—	—
OTHER SERVICES			
B. CLOTHING AND ACCESSORIES			
<i>Original</i>	4,264		
<i>Supplementary</i>	1,762	6,026	7,563
C. ST. PAUL'S GARDA MEDICAL AID SOCIETY (GRANT-IN-AID)		131	131
D. TRANSPORT			
<i>Original</i>	20,538		
<i>Supplementary</i>	8,739	29,277	27,554
E. COMMUNICATIONS AND OTHER EQUIPMENT			
<i>Original</i>	56,725		
<i>Supplementary</i>	(14,761)	41,964	45,883

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
OTHER SERVICES (Cont'd)				
F. AIRCRAFT				
	<i>Original</i>	1,550		
	<i>Supplementary</i>	315	1,815	224
G. SUPERANNUATION, ETC.				
	<i>Original</i>	280,853		
	<i>Supplementary</i>	(28,000)	249,081	399
H. WITNESSES' EXPENSES				
	<i>Original</i>	1,805		
	<i>Supplementary</i>	500	2,314	126
I. COMPENSATION				
	<i>Original</i>	16,622		
	<i>Supplementary</i>	14,780	29,443	146
J. WITNESS SECURITY PROGRAMME				
	<i>Original</i>	1,198		
	<i>Supplementary</i>	(298)	1,160	—
	Gross Total			
	<i>Original</i>	1,616,011		
	<i>Supplementary</i>	15,066	1,631,077	7,096
Deduct :				
K. APPROPRIATIONS-IN-AID				
	<i>Original</i>	38,474		
	<i>Supplementary</i>	15,065	53,726	1,364
	Net Total			
	<i>Original</i>	1,577,537		
	<i>Supplementary</i>	1	1,577,538	5,732
			1,565,277	5,732

Surplus to be surrendered

€12,261,466

The Statement of Accounting Policies and Principles and Notes 1 to 19 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

(A) 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.

Aircraft are depreciated on a straight line basis at the rate of 5% per annum.

Boats are depreciated on a straight line basis at the rate of 10% per annum.

(B) Land and Buildings

The Minister for Justice, Equality and Law Reform owns 8 Garda stations which are included in the Appropriation Account of the Office of Public Works (Vote 10).

2 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			1,565,277
Changes in Capital Assets			
Purchases Cash	(28,169)		
Depreciation	26,526		
Disposals Cash	988		
Loss on Disposals	<u>2,082</u>	1,427	
Assets under Development			
Cash Payments		(3,583)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(4,397)	
Increase in Stock		<u>(10,334)</u>	<u>(16,887)</u>
Direct Expenditure			1,548,390
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>10,677</u>
Operating Cost			<u><u>1,559,067</u></u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 4)			90,974
Assets under Development (Note 5)			<u>1,870</u>
			92,844
Current Assets			
Stocks (Note 17)		14,965	
Prepayments		2,823	
Accrued Income		1,364	
Other Debit Balances:			
Suspense	11,604		
Advances to OPW	1,143		
Imprests	<u>6,736</u>	19,483	
PMG Balance and Cash	35,463		
Orders Outstanding	<u>(13,177)</u>	22,286	
Total Current Assets		<u>60,921</u>	
Less Current Liabilities			
Accrued Expenses		9,919	
Other Credit Balances:			
Due to the State (Note 18)	34,398		
Garda Reward Fund	248		
Payroll Deductions	5,884		
Suspense	<u>1,178</u>	41,708	
Net Liability to the Exchequer (Note 6)			61
Total Current Liabilities		<u>51,688</u>	
Net Current Assets			<u>9,233</u>
Net Assets			<u><u>102,077</u></u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Aircraft €000	Motor Boat €000	Vehicles and Equipment €000	Office and IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	19,693	994	71,262	126,866	2,934	221,749
Additions	508	—	8,371	27,806	923	37,608
Disposals	—	(31)	(11,717)	(24,907)	(184)	(36,839)
Gross Assets at 31 December 2008	<u>20,201</u>	<u>963</u>	<u>67,916</u>	<u>129,765</u>	<u>3,673</u>	<u>222,518</u>
Accumulated Depreciation:						
Opening Balance at 1 January 2008	6,909	392	32,526	97,771	1,189	138,787
Depreciation for the year	966	94	11,830	13,327	309	26,526
Depreciation on Disposals	—	(29)	(9,234)	(24,329)	(177)	(33,769)
Cumulative Depreciation at 31 December 2008	<u>7,875</u>	<u>457</u>	<u>35,122</u>	<u>86,769</u>	<u>1,321</u>	<u>131,544</u>
Net Assets at 31 December 2008	<u><u>12,326</u></u>	<u><u>506</u></u>	<u><u>32,794</u></u>	<u><u>42,996</u></u>	<u><u>2,352</u></u>	<u><u>90,974</u></u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	Schengen Project €000	AFIS Fingerprint €000	Totals €000
Amounts brought forward at 1 January 2008	1,227	4,159	5,386
Adjustments for previous years	—	2,340	2,340
Cash Payments for the Year	643	2,940	3,583
Transferred to Asset Register	—	(9,439)	(9,439)
Amounts carried forward at 31 December 2008	1,870	—	1,870

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008

	€000	€000
Surplus to be Surrendered		12,261
Exchequer Grant Undrawn		(12,200)
Net Liability to the Exchequer		61
Represented by:		
Debtors		
Net PMG Position and Cash	22,286	
Debit Balances: Suspense	19,483	41,769
Creditors		
Due to the State (Note 18)	(34,398)	
Credit Balances: Suspense	(7,310)	(41,708)
		61

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Road Traffic Act Penalties	23,250,000	22,245,764

8 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	2,866	New management reports issued in 2008 enabled districts to monitor expenditure which led to savings in this subhead.
A.4.	(1,434)	The excess was due to an improvement in payment procedures which resulted in a reduction of outstanding invoices.
A.6.	(4,655)	The excess arose due to essential maintenance programmes to improve members' working environment.
A.7.	(114)	The excess arose due to work carried out on the development of a performance management system.
A.8.	1,955	The savings arose due to delays by utility suppliers in submitting their invoices.

Sub-head	Less/(More) Than Provided €000	Explanation
B.	(1,537)	The excess arose due to the requirement to purchase additional clothing items.
D.	1,723	The savings arose due to delays by fuel suppliers in submitting their invoices.
E.	(3,919)	The excess arose due to the requirement to purchase equipment earlier than planned for the National Digital Radio System.
I.	1,959	The saving arose as a number of compensation cases were not concluded in 2008 as expected.
J.	(260)	Expenditure under this subhead is incurred only as the need arises, which makes it difficult to predict in advance.

9 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1. Contributions to the Garda Síochána Spouses' and Children's Pension Schemes			
<i>Original</i>	13,510,000		
<i>Supplementary</i>	(160,000)	13,350,000	13,776,376
2. Contributions to the Garda Síochána Pension Schemes			
<i>Original</i>	16,256,000		
<i>Supplementary</i>	4,283,000	20,539,000	21,087,529
3. Miscellaneous Receipts (breakdown given)			
<i>Original</i>	4,708,000		
<i>Supplementary</i>	10,142,000	14,850,000	13,980,967
4. Receipts from Banks in respect of Cash Escort Services			
<i>Original</i>	4,000,000		
<i>Supplementary</i>	800,000	4,800,000	4,881,265
Total			
<i>Original</i>	38,474,000		
<i>Supplementary</i>	15,065,000	53,539,000	53,726,137

Explanation of Variations

1. & 2. Garda Pension receipts are based on deductions from members pay and are difficult to predict with absolute accuracy because of the variable factors involved in pay such as the level of unsociable hours worked by members.
3. Miscellaneous receipts, which comprise the following are difficult to estimate accurately.

	€
Repayment of advances under Subhead A.2.	354
Payment for non-public duty services rendered by Gardai	6,734,725
Recovery in respect of damage to official vehicles and other Garda property	145,559
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	1,943,241
Fees for accident and malicious damage reports	523,978
Contribution for living quarters	89,917
Recoupment of witnesses' expenses	4,206
Recoupment of salaries	15,136
Percentage charge to insurance companies for collection of insurance premiums	144,749
Taxi licence fees	164,774
Road Traffic Act - Section 41	2,029,372
Fingerprints - for employment and visa purposes	22,715
Garda masts	524,033
Carrier liability	258,000
Unclassified items	1,380,208
	<u>13,980,967</u>

10 COMMITMENTS

(A) Global Commitments

Contracted commitments at 31 December 2008 amount to €26,512,578.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 31 Dec 2007 €	Expenditure in 2008 €	Subsequent Years €
Schengen Information System	1,226,364	643,720	22,000,000
AFIS Fingerprint (see note)	6,499,339	2,939,760	1,000,000

The AFIS project is jointly funded from the Garda and Justice Votes as both Garda operational needs and Immigration and Asylum requirements are being met in a single project. The level of funding provided by the Garda Vote is equal to 50% of the total cost and the balance is funded by the Justice, Equality and Law Reform Vote. The total projected cost of the project is €20.9 million.

Note: An adjustment was made to AFIS for expenditure of €2,340,037 relating to prior years.

11 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €11,181.

12 STATEMENT OF LOSSES (GARDA VEHICLES, etc.)

In one hundred and eighty five accidents involving Garda Síochána vehicles, damage and other costs amounting to €209,939 were attributable to Garda personnel.

In one hundred and eighty two accidents involving Garda Síochána vehicles, damage and other costs amounting to €186,670 were not attributable to Garda personnel. Compensation totalling €151,478 was recovered.

In seventy six accidents involving Garda Síochána vehicles, damage and other costs amounting to €75,976 were partly attributable to Garda personnel.

In forty two accidents involving Garda Síochána vehicles, damage and other costs amounting to €48,877 were charged where responsibility has yet to be assigned.

In one case involving damage amounting to €974 to a Garda Síochána vehicle, the Garda authorities had determined that the damage was maliciously caused.

13 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €10,000 or more	Max. Individual Payment of €10,000 or €
Higher, special or additional duties	449,876	246	3	11,236
Overtime and extra attendance	115,281,101	14,590	4,197	80,990
Shift and roster allowances	125,183,542	14,372	6,051	24,052
Miscellaneous	92,392,155	15,907	1,130	46,501
Total extra remuneration	<u>333,306,674</u>	17,042	13,293	101,040

Note: Certain individuals received extra remuneration in more than one category.

14 MISCELLANEOUS ITEMS

Sums of €30,199, €31,484 and €16,903 were charged in respect of postal and telecommunications services availed of by the Association of Garda Sergeants and Inspectors, Garda Representative Association and the Garda Medical Aid Society, respectively.

Sums of €46,460 and €94,689 were charged in respect of accommodation costs of the Association of Garda Sergeants and Inspectors and the Garda Representative Association, respectively.

A grant of €58,000 was made to both the Association of Garda Superintendents and the Association of Chief Superintendents.

Compensation and legal costs totalling €2,427,467 and ranging from €30 to €312,348 were paid in two hundred and seventy cases in respect of claims for personal injuries and material damage resulting from accidents involving Garda vehicles.

Compensation and legal costs totalling €18,505,997 and ranging from €556 to €1,202,234 were paid in three hundred and sixteen cases in respect of claims made by members of An Garda Síochána under the Garda Síochána Compensation Acts.

At 31 December 2008 an estimate of the number of compensation cases outstanding against the Garda Authorities was 2,851 made up as follows:

Road Traffic Accidents	260
Garda Compensation Acts	1,841
Miscellaneous	750

Payments totalling €219,050 and ranging from €2 to €6,072 were made under the Occupational Injuries Scheme.

Payments totalling €619,656 and ranging from €34 to €78,754 were made in respect of claims arising out of injuries received by forty one Gardaí while on duty.

Payments totalling €127,493 and ranging from €12 to €83,570 were made to five civilians in respect of injuries received as a result of accidents on Garda premises.

Payments totalling €44,851 and ranging from €1,439 to €21,780 were made in three instances following legal action taken by Gardaí.

Payments totalling €7,222,669 and ranging from €30 to €2,370,404 were made in one hundred and seventy eight instances, where civil actions were taken against the State arising from actions taken by Gardaí in the performance of their duties.

Ex-gratia payments totalling €26,546 in respect of legal expenses were made in two instances (€605 and €25,941) where legal action was taken against members of An Garda Síochána arising from actions taken by them in the performance of their duties.

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 2008 without payment. Air Corps support was also provided without charge as follows:

- (a) full operating costs of the Garda fixed-wing aircraft.
- (b) pilot costs only in respect of two Garda helicopters.

A total of €57,466 was paid to retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2008.

A sum of €124,593 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Association of Garda Sergeants and Inspectors.

A sum of €109,711 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Garda Representative Association.

A sum of €57,940 was charged to Subhead A.1. in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Medical Aid Society.

A sum of €57,940 was charged to Subhead A.1. in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Benevolent Fund.

Penalty interest payments amounting to €37,147 were made by An Garda Síochána in 2008 under the Prompt Payments of Accounts Act, 1997, in respect of late payments.

Sanction was obtained from the Department of Finance to write-off a total of €275,146 in unpaid Non-Public Duty debts in relation to the period 2000 - 2006.

15 EU FUNDING

A total of €169,982 was received directly by the Garda Síochána in EU funding under Title VI of the Treaty of the European Union for a number of policing programmes.

16 GARDA SÍOCHÁNA REWARD FUND

The following statement shows the total receipts proper to the Fund for the year 2008, the amount of payments in that period and the balance of the Fund at 31 December 2008:

	€
Balance brought forward on 1 January 2008	255,391
Receipts for the year ended 31 December 2008 ¹	68,705
	<u>324,096</u>
Payments for the year ended 31 December 2008	<u>(27,250)</u>
Balance on 31 December 2008	<u>296,846</u>

Note:

1. The receipts into the Fund were receipts from disciplinary measures.

17 STOCKS

Stocks at 31 December 2008 comprised:	€000
Stationery	638
Telecommunications Stock	10,622
Clothing	1,235
Technical Bureau	338
United Nations Stock	58
Armoury	1,673
Miscellaneous	401
	<u>14,965</u>

18 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	16,980
Value Added Tax	1,263
Professional Services Withholding Tax	1,314
Pay Related Social Insurance	8,223
Firearms Certs	1,998
Road Traffic Act Penalties	4,608
Civil Service Pension Scheme	—
Tax on Pension Contributions refunds	12
	<u>34,398</u>

19 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2008 has been submitted with this account to the Comptroller and Auditor General.

The Audit Committee, a statutory body which was established in 2006 in accordance with Section 44 of the Garda Síochána Act 2005, met five times during 2008 and received presentations from internal and external sources. The functions of the Audit Committee are set out in Section 45 of the Garda Síochána Act 2005 and it operates in accordance with a written charter. The Audit Committee approved the Internal Audit Plan for 2008 and considered all of the significant control matters brought to its attention. At the end of 2008, the Garda Internal Audit Section which is headed by a Professional Accountant had a total staff compliment of five civilian and four sworn members. As part of its annual work programme, the Garda Internal Audit Section worked with the Garda Professional Standards Unit, the Garda Inspectorate and the Office of the Comptroller and Auditor General on a number of over arching issues of mutual interest.

In order to further enhance the capability and skills of Garda management and staff, the Finance Directorate continued to deliver a customised training programme in 2008 which covered the areas of financial management of devolved budgets, public procurement and remote processing of payroll and other claims. The framework of administrative procedures was further strengthened in 2008 and the delegated structure of authorisation of expenditure and accountability was reviewed.

An Garda Síochána continues to have a very strong commitment and investment programme in the security of its information and communication technology systems. The recruitment of an Executive Director, ICT, in 2008 further strengthens the commitment in ensuring that An Garda Síochána has appropriate secure technological systems to meet its operational and administrative requirements. Following a review of the Financial Shared Services Centre in Killarney, very substantial progress has been made on the recommended IT security arrangements.

M. F. MURPHY

Accounting Officer
AN GARDA Síochána
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. I have also been furnished with certificates from the Accounting Officer which support the expenditure under the Witness Security Programme. As a result of my audit, and on the basis of the certificates furnished, it is my opinion that proper books of account have been kept by the Garda Síochána. The Appropriation Account is in agreement with the books of account.

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2008.

Chapter 15 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.



JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009