

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 2009 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 payments 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 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

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:

(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.

Vehicles are depreciated on a straight line basis at the rate of 25% 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).

Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Garda Síochána.

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 2009. The functions of the Audit Committee are set out in Section 45 of the Garda Síochána Act 2005 and in accordance with good governance a revised Audit Charter was agreed. In addition, while the Code of Practice for the Governance of State Bodies is not applicable, it is the intention of the Garda Síochána to seek to comply with it. The Audit Committee approved the Internal Audit Plan for 2009 and considered all of the significant control matters brought to its attention. In 2009 two additional professional accountants were recruited and, at the end of 2009, the Garda Internal Audit Section, which is headed by a Professional Accountant, had a total staff compliment of six civilian and four sworn members.

The Head of Internal Audit in the Courts Service undertook a peer review of the Garda Internal Audit Section in 2009 and concluded that it had contributed towards an increased awareness of the need for controls and that staffing levels within the Section compared favourably with other police forces. The Peer Review also provided a road-map for future improvements to the audit function. 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 issues of mutual interest.

The Finance Directorate continued to deliver a customised training programme in 2009 which covered the areas of financial management of devolved budgets, public procurement and processing of payroll and other claims. The Office of the Chief State Solicitor delivered a course dealing with contract management and measures to ensure compliance with Directive 2004/18/EC of the European Parliament and Council. A training programme was also delivered in relation to the implementation of the Department of Finance Capital Appraisal Guidelines.

An Garda Síochána continues to have a very strong commitment and investment programme in the security of its information and communication technology systems and further enhanced its encryption technology and processes throughout 2009. Following a review of the Financial Shared Services Centre in Killarney, an information technology hot site was opened in June 2009 to facilitate business continuity and disaster recovery for financial management and payroll processing. The preparation of a risk management framework and policy in accordance with the Department of Finance Guidelines was completed. A risk management office and a risk governance board chaired by a Deputy Commissioner have also been established.

M. F. MURPHY
Accounting Officer
An Garda Síochána
31 March 2010

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána for 2009 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 2009.

A handwritten signature in black ink, appearing to read 'John Buckley', with a stylized flourish at the end.

JOHN BUCKLEY
Comptroller and Auditor General
7 September 2010

Vote 20 Garda Síochána Appropriation Account 2009

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
		€000	€000	€000
Administration				
A.1. Salaries, wages and allowances		1,082,120	1,079,545	1,078,566
A.2. Travel and subsistence				
	<i>Original</i>	23,655		
	<i>Supplementary</i>	105	23,232	38,964
A.3. Incidental expenses				
	<i>Original</i>	11,445		
	<i>Supplementary</i>	9,694	20,745	25,173
A.4. Postal and telecommunications services				
	<i>Original</i>	18,058		
	<i>Supplementary</i>	5,397	23,455	14,088
A.5. Office machinery and other office supplies and related services		30,659	32,633	46,128
A.6. Maintenance of Garda premises				
	<i>Original</i>	7,521		
	<i>Supplementary</i>	979	8,500	9,789
A.7. Consultancy services		235	76	614
A.8. Station services				
	<i>Original</i>	12,996		
	<i>Supplementary</i>	7,400	20,396	20,867
A.9. Implementation of Garda SMI		230	230	232
A.10. Garda Reserve		400	523	343
A.11. Value for money and policy reviews		—	—	—
Other Services				
B. Clothing and accessories				
	<i>Original</i>	2,764		
	<i>Supplementary</i>	8,436	11,200	11,864
C. St. Paul's Garda Medical Aid Society (grant-in aid)		131	131	7,563
D. Transport				
	<i>Original</i>	20,538		
	<i>Supplementary</i>	1,062	21,600	21,241
E. Communications and other equipment		27,306	29,287	27,554
F. Aircraft				
	<i>Original</i>	1,050		
	<i>Supplementary</i>	1,400	2,450	1,670
G. Superannuation, etc.				
	<i>Original</i>	286,751		
	<i>Supplementary</i>	35,000	321,751	317,714
				249,081

Service		2009		2009 Outturn	2008 Outturn
		Estimate provision			
		€000	€000	€000	€000
H.	Witnesses' expenses	<i>Original</i> 1,805			
		<i>Supplementary</i> 200	2,005	1,870	2,314
I.	Compensation	<i>Original</i> 16,622			
		<i>Supplementary</i> 7,500	24,122	21,964	29,443
J.	Witness security programme		498	780	1,160
Gross Expenditure		<i>Original</i> 1,544,784			
		<i>Supplementary</i> 77,173	1,621,957	1,619,972	1,619,003
Deduct					
K.	Appropriations-in-aid	<i>Original</i> 86,936			
		<i>Supplementary</i> 25,000			
			111,936	112,226	53,726
Net Expenditure		<i>Original</i> 1,480,021			
		<i>Supplementary</i> 30,000	1,510,021	1,507,746	1,565,277
Surplus to be surrendered			€2,275,060	€12,261,466	

Notes to the Appropriation Account

1 Operating Cost Statement 2009

	Note	2009 €000	2008 €000
Expenditure on administration		1,213,451	1,254,059
Expenditure on services and programmes		406,521	364,944
Gross expenditure		1,619,972	1,619,003
Deduct			
Appropriations in aid		112,226	53,726
Net expenditure		1,507,746	1,565,277
Changes in capital assets			
Purchases cash		(19,595)	(28,169)
Depreciation		34,970	26,526
Disposals cash		36	988
Loss on disposals		150	2,082
Changes in assets under development			
Cash payments		(754)	(3,583)
Changes in net current assets			
Decrease in closing accruals		(6,457)	(4,397)
Decrease in stock		6,148	(10,334)
Direct expenditure		1,522,244	1,548,390
Net allied services expenditure	1.1	11,036	10,677
Total operating cost		1,533,280	1,559,067

1.1 Net Allied Services

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

		2009 €000	2008 €000
Vote			
7	Superannuation and Retired Allowances	600	550
10	Office of Public Works	9,552	9,488
19	Justice, Equality & Law Reform	5,442	6,097
Less			
Allied Services provided by An Garda Síochána to other Votes		(4,558)	(5,458)
		11,036	10,677

2 Statement of Assets and Liabilities as at 31 December 2009

	Note	2009 €000	2008 €000
Capital Assets	2.1	75,273	90,974
Capital Assets under Development	2.2	2,624	1,870
		77,897	92,844
Current Assets			
Bank and cash	2.3	19,592	22,286
Stocks	2.4	8,817	14,965
Prepayments		5,160	2,823
Accrued income		991	1,364
Other debit balances	2.5	20,503	19,483
Total Current Assets		55,063	60,921
Less Current Liabilities			
Accrued expenses		4,536	9,919
Other credit balances	2.6	39,820	41,708
Net Liability to the Exchequer	2.7	275	61
Total Current Liabilities		44,631	51,688
Net Current Assets		10,432	9,233
Net Assets		88,329	102,077

2.1 Capital Assets

	Aircraft €000	Motor Boat €000	Vehicles and Equipment €000	Office and IT Equipment €000	Furniture and Fittings €000	Totals €000
Gross assets						
Cost or valuation at 1 January 2009	20,201	963	67,916	129,765	3,673	222,518
Prior year adjustment ¹	—	—	—	(142)	—	(142)
Additions	—	12	292	18,767	524	19,595
Disposals	—	—	(1,976)	(186)	—	(2,162)
Cost or valuation at 31 December 2009	20,201	975	66,232	148,204	4,197	239,809
Accumulated Depreciation						
Opening balance at 1 January 2009	7,875	457	35,122	86,769	1,321	131,544
Prior year adjustment ¹	—	—	—	(2)	—	(2)
Depreciation for the year	982	64	18,228	15,312	384	34,970
Depreciation on disposals	—	—	(1,815)	(161)	—	(1,976)
Cumulative depreciation at 31 December 2009	8,857	521	51,535	101,918	1,705	164,536
Net Assets at 31 December 2009	11,344	454	14,697	46,286	2,492	75,273
Net Assets at 31 December 2008	12,326	506	32,794	42,996	2,352	90,974

¹ The prior year adjustment is necessary due to the incorrect capitalisation of certain purchases.

2.2 Capital Assets under Development

	Schengen Project €000
Amounts brought forward at 1 January 2009	1,870
Cash payments for the year	754
Transferred to asset register	—
Amounts carried forward at 31 December 2009	2,624

2.3 Bank and Cash

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	30,644	35,463
Orders outstanding	(11,052)	(13,177)
	19,592	22,286

2.4 Stocks	2009	2008
at 31 December	€000	€000
Stationery	639	638
Telecommunications stock	4,975	10,622
Clothing	1,075	1,235
Technical Bureau	294	338
United Nations stock	48	58
Armoury	1,348	1,673
Miscellaneous	438	401
	<u>8,817</u>	<u>14,965</u>
	<u><u>8,817</u></u>	<u><u>14,965</u></u>
2.5 Other Debit Balances	2009	2008
at 31 December	€000	€000
Advances to OPW	893	1,143
Imprests	5,964	6,736
Recoupable Salaries	11,840	
Recoupment of Cycle to Work Scheme	1,178	
Other debit suspense items	628	11,604
	<u>20,503</u>	<u>19,483</u>
	<u><u>20,503</u></u>	<u><u>19,483</u></u>
2.6 Other Credit Balances	2009	2008
at 31 December	€000	€000
Amounts due to the State		
Income Tax	16,939	16,980
Pay Related Social Insurance	11,472	8,223
Professional Services Withholding Tax	844	1,314
Value Added Tax	533	1,263
Firearm Certificates	21	1,998
Road Traffic Act Penalties	2,739	4,608
Pension contributions	25	—
Tax on pension contribution refunds	22	12
	<u>32,595</u>	<u>34,398</u>
Payroll deductions held in suspense	5,727	5,884
Garda Reward Fund	294	248
Other credit suspense items	1,204	1,178
	<u>39,820</u>	<u>41,708</u>
	<u><u>39,820</u></u>	<u><u>41,708</u></u>

2.7 Net Liability to the Exchequer	2009	2008
at 31 December	€000	€000
Surplus to be surrendered	2,275	12,261
Exchequer grant undrawn	(2,000)	(12,200)
Net liability to the Exchequer	<u>275</u>	<u>61</u>

Represented by:**Debtors**

Bank and cash	19,592	22,286
Debit balances: suspense	20,503	19,483
	<u>40,095</u>	<u>41,769</u>

Creditors

Due to State	(32,595)	(34,398)
Credit balances: suspense	(7,225)	(7,310)
	<u>(39,820)</u>	<u>(41,708)</u>

	<u>275</u>	<u>61</u>
--	------------	-----------

2.8 Commitments

at 31 December

(A) Global Commitments

Total of legally enforceable commitments at 31 December 2009 amount to €2,703,460

(B)	Multi-Annual Capital Commitments	Expenditure			Total Expected Project Cost
		to 1 January 2009	Expenditure in 2009	Expenditure in 2008	
		€000	€000	€000	
	Project				
	Schengen Information System	1,870	754	644	23,870
	AFIS Fingerprint	9,439	436	2,940	9,875

Note: The AFIS project is jointly funded from the Garda and Justice Votes as both Garda operational needs together with Immigration and Asylum requirements are being met in a single project. The level of funding provided by the Garda Vote is equal to 45% 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 €22,252,000.

2.9 Matured Liabilities

Matured Liabilities not discharged at year end amounted to €3,200.

3 Variations in Expenditure

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

Sub-head	Less/(more) than €000	Explanation
A.4	(2,356)	The excess arose due to the earlier receipt of invoices than anticipated.
A.5.	(1,974)	The excess arose due to the requirement to purchase hardware/software earlier than expected with regard to certain ICT projects.
A.6.	(1,289)	The excess arose due to essential maintenance programmes to improve members' working environment.
A.7.	159	The savings arose due to the organisation's commitment to reducing consultancy expenditure as per Department of Finance directions.
A.10.	(123)	The excess arose due to an increase in the recruitment of Garda Reservists in 2009.
B.	(664)	The excess arose due to the requirement to purchase additional clothing items.
E.	(1,981)	The excess arose due to the requirement to purchase additional operational equipment for security and policing purposes.
F	780	The saving arose as the upgrading of the Defender 4000 fixed wing aircraft did not take place in 2009 as originally planned.
H	135	Expenditure from this subhead is demand-led and potential costs are difficult to predict.
I.	2,158	The saving arose as a number of compensation cases were not concluded in 2009 as expected.
J	(282)	Expenditure under this subhead is incurred only as the need arises, which makes it quite difficult to predict in advance.

4 Receipts

4.1 Appropriations-in-aid	2009	2009	2008
	Estimated €000	Realised €000	Realised €000
1. Contributions to the Garda Síochána Spouses' and Children's pension schemes	16,855	17,562	13,776
2. Contributions to the Garda Síochána pensions scheme	24,700	24,458	21,088
3. Miscellaneous receipts (breakdown given)	12,300	12,417	13,981
4. Receipts from banks in respect of cash escort services	4,881	4,822	4,881
5. Receipts from pension related deduction on Public Service remuneration	53,200	52,967	—
Total	111,936	112,226	53,726

Explanation of Variation

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%.

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:

	€000	€000
Repayment of advances under subhead A.2.	1	—
Payment for non-public duty services rendered by Gardaí	4,378	6,735
Recovery in respect of damage to official vehicles and other Garda property	217	146
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	129	1,943
Fees for accident and malicious damage reports	524	524
Contribution for living quarters	80	90
Recoupment of witnesses' expenses	1	4
Recoupment of salaries	28	15
Percentage charge to insurance companies for collection of insurance premia	161	145
Taxi licence fees	167	165
Road Traffic Act - Section 41	2,444	2,029
Fingerprints - for employment and visa purposes	29	23
Garda masts	1,088	524
Carrier liability	595	258
Unclassified items	2,575	1,380
	12,417	13,981

4.2 Extra receipts payable to the Exchequer

	2009 €000	2008 €000
Road Traffic Act penalties	21,384	22,246

5 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)	16,884	17,455
	2009	2008
	€000	€000
Pay	711,328	685,465
Higher, special or additional duties allowances	383	450
Other allowances	228,143	217,576
Overtime	79,485	115,281
Employer's PRSI	60,206	59,794
Total pay	<u>1,079,545</u>	<u>1,078,566</u>

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	197	—	—	11,236
Overtime and extra attendance	14,920	2,453	62,792	80,990
Shift and roster allowances	15,063	6,856	28,331	24,052
Miscellaneous	15,688	1,136	45,996	46,501

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

5.2 Other Remuneration Arrangements

A total of €75,997 was paid to retired civil servants in receipt of civil service pensions, who were re-employed on various duties during 2009.

This account includes a total of €350,246 in respect of the remuneration of members of the Garda Síochána on special leave with pay and to staff representative bodies and assigned to welfare organisations.

5.3 Garda Síochána Reward Fund

The following statement shows the total receipts proper to the fund for the year 2009, the amount of payments in that period and the balance of the fund at 31 December 2009:

	€
Balance brought forward on 1 January 2009	296,846
Receipts for the year ended 31 December 2009	74,990
	<u>371,836</u>
Payments for the year ended 31 December 2009	(29,325)
Balance on 31 December 2009	<u><u>342,511</u></u>

6 Miscellaneous Items

6.1 Support for Representative Associations

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

Sums of €63,487 and €139,920 were charged in respect of postal and telecommunications services and accommodation availed of by staff representative bodies and welfare organisations.

6.2 Statement of Losses (Garda Vehicles, etc.)

A total of 532 accidents involving Garda Síochána vehicles were reported in 2009. Damage and other costs to official vehicles amounted to €654,873. Compensation totalling €212,939 was recovered.

6.3 Write-offs

Sanction was obtained from the Department of Finance to write-off a total of €25,304 in respect of an overpayment of a widow's pension.

Sanction was obtained from the Department of Finance to write-off a debit balance of €1,196,335.62 in respect of the OPW maintenance suspense account.

6.4 EU Funding

A total of €1,730,716 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.

6.5 Compensation and Legal Costs

Compensation and legal costs totalling €3,042,382 and ranging from €2 to €250,000 were paid in two hundred and eighty cases in respect of claims for personal injuries and material damage resulting from accidents involving Garda vehicles.

Compensation and legal costs totalling €11,905,656 and ranging from €6,011 to €495,706 were paid in two hundred and seventy seven cases in respect of claims made by members of An Garda Síochána under the Garda Síochána Compensation Acts.

Legal costs totalling €191,277 were paid in six Judicial Review cases taken under the Garda Síochána Compensation Acts.

At 31 December 2009 an estimated 2,392 compensation cases were outstanding against the Garda Authorities as follows:

Road Traffic Accidents	292
Garda Compensation Act:	1,350
Miscellaneous	750

Payments totalling €237,968 and ranging from €3 to €8,247 were made in respect of 3,101 claims under the Occupational Injuries Scheme.

Payments totalling €297,099 and ranging from €31 to €131,796 were made in respect of claims arising out of injuries received by eighteen Gardaí while on duty.

Payments totalling €48,328 and ranging from €34 to €21,769 were made to six civilians in respect of injuries received as a result of accidents on Garda premises.

Payments totalling €754,026 and ranging from €1,124 to €125,000 were made in twelve instances following legal action taken by Gardaí.

Payments totalling €5,394,501 and ranging from €20 to €578,041 were made in one hundred and eighty 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 €86,401 in respect of legal expenses were made in three instances where legal action was taken against members of An Garda Síochána arising from actions taken by them in the performance of their duties.

6.6 Prompt Payment of Accounts

Penalty interest payments amounting to €14,836 were made by An Garda Síochána in 2009 under the Prompt Payments of Accounts Act, 1997, in respect of late payments.

6.7 Other

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 2009 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.