

Appropriation Account 2020

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 2020 for the salaries and expenses of the Garda Síochána, including pensions, etc., for the payment of certain witnesses' expenses, and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2020, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €3.579 million is liable for surrender to the Exchequer.

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

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure and Reform in Circular 22 of 2020, have been applied in the preparation of the account except for the following:

Valuation of capital assets

As provided for in Circular 21 of 2020, An Garda Síochána has applied a threshold of €1,000 for the capitalisation of its capital assets.

Land and buildings

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

Land holdings are used by An Garda Síochána at Templemore for student use for recreational purposes. An Garda Síochána is working with the Office of Public Works to ensure that all lands are transferred into State ownership.

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

All other property utilised by An Garda Síochána is owned by the Office of Public Works, and is accounted for in the appropriation account of that Office.

The operating cost statement at Note 1 does not include a computed notional rent amount in respect of properties occupied by An Garda Síochána and owned by the Minister of Justice or by the Office of Public Works. As a result, the full economic cost of the service provided by An Garda Síochána is not reflected in the operating cost statement.

Depreciation

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

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

- aircraft: 5% per annum
- boats: 10% per annum
- vehicles: 25% per annum
- major operational software systems: 20% per annum.

Statement on Internal Financial Control

Responsibility for system of internal financial control

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

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

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between An Garda Síochána and the National Shared Services Office for the provision of financial and payroll shared services.

I rely on letters of assurance from the Accounting Officers of Justice and of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to An Garda Síochána.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows.

Financial control environment

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

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit and Risk Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

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

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

- there are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit and Risk Committee

I confirm that An Garda Síochána has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which An Garda Síochána is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit and Risk Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up. As a result of the Covid-19 pandemic and the restrictions imposed the Garda Internal Audit Unit from March 2020 to June 2020 focussed on research, review audits and deskwork.

Non-compliance with procurement rules

An Garda Síochána ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

An Garda Síochána is compliant with guidelines with the exception of 44 contracts to a value of €8,747,148 (ex. VAT) which were extended beyond the original contract date without competitive procurement.

An Garda Síochána has taken steps where applicable to put tenders in place in 2021 in respect of these contracts.

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

Risk and control framework

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

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

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

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

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Executive, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

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

Garda payroll and pension overpayments

The overpayment of Garda members and staff salaries arises largely from the late notification of sick leave, retirements, resignations, dismissals, unpaid maternity leave and family friendly application to the Payroll Shared Service Centre. To 31 May 2021, recovery plans have been agreed in respect of 10% of identified overpaid Garda pensions and 65% of identified overpaid Garda members and staff salaries recovery plans have been agreed.

The overpayment of Garda pensions is mainly due to the payment of pensions in advance, rather than in arrears which is the public sector norm.

Summonses issued incorrectly

An examination in 2018 of summonses issued between 1 January 2006 and 27 May 2016 identified cases of persons who had committed offences that had been brought before the courts incorrectly. Of these, 12,074 cases resulted in a penalty being imposed by the courts. An Garda Síochána is appealing these outcomes, with the consent of plaintiffs, to the Circuit Court. Subject to the determination of the Court, any fines imposed will be reimbursed and all records involved will be corrected. Of the 12,074 cases, 5,395 consent forms to appeal were received, of which 55% have been resolved and the remaining cases are awaiting appeal or results of an appeal.

Property and evidence management

A legacy backlog of evidential material to be recorded on the Property Exhibits Management System (PEMS) was identified as a financial and reputational risk by internal audit. Significant progress has been made in the opening and refurbishment of PEMS stores, to address this matter.

Garda Youth Diversion Bureau/Youth Diversion Programme

An internal review of youth referral incidents, deemed suitable for inclusion into the Garda Youth Diversion Programme, found a significant volume of cases were not processed to an appropriate conclusion by members of An Garda Síochána in the period January 2010 to July 2017. A victim engagement consultation process was initiated to proactively engage with all concerned external stakeholders.

The Commissioner approved the *National Youth Referral Review Implementation Action Plan 2019 – 2021* to incorporate 39 recommendations arising from the work of the Internal Review Group on youth referral incidents.

At the end of 2020, 35 of the 39 actions have been completed.

Four actions are outstanding and it is expected that these actions will be completed in 2021.

Computer Aided Dispatch System

Calls for service to An Garda Síochána are processed through a Computer Aided Dispatch (CAD) system. A review undertaken by An Garda Síochána raised issues regarding governance, processes and procedures in place for CAD calls. Consequently, an internal examination commenced, which is still ongoing in 2021. During 2020 and 2021, actions have been or are in the process of being implemented to address weaknesses found as part of the review to date.

Review of effectiveness

I confirm that An Garda Síochána has procedures to monitor the effectiveness of its risk management and control procedures. An Garda Síochána's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within An Garda Síochána responsible for the development and maintenance of the internal financial control framework.

Covid-19 pandemic

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

An Garda Síochána played an essential role in assisting with the implementation of Covid-19 public health measures and helping to keep people and communities safe during 2020. The other work of policing also continued during this time.

An impact of the pandemic was the publishing of several statutory instruments in 2020 under the Health Act 1947, a number of which included elements of guidance and enforcement to be carried out by An Garda Síochána. As an essential service in providing these and other policing services, an emergency Covid-19 roster was introduced to maximise availability of personnel, and which has a financial impact. In addition, resources were redeployed to frontline operational duties, and there was some fast-track attestation of Garda members.

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

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

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

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

Internal financial control issues

No weakness in internal financial control were identified in relation to 2020 that require disclosure in the appropriation account.

JA Harris
Accounting Officer
An Garda Síochána

24 September 2021

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 20 Garda Síochána

Opinion on the appropriation account

I have audited the appropriation account for Vote 20 Garda Síochána for the year ended 31 December 2020 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 20 Garda Síochána for the year ended 31 December 2020, and
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the *Preface to the Appropriation Accounts*. I am independent of An Garda Síochána and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the *Preface to the Appropriation Accounts*.

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 2020.

Seamus McCarthy
Comptroller and Auditor General

27 September 2021

Vote 20 An Garda Síochána

Appropriation Account 2020

		2020	2019
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Working with communities to protect and serve			
	<i>Original</i> 1,878,569		
	<i>Supplementary</i> 63,900		
		1,942,469	1,927,814
Gross expenditure		1,942,469	1,927,814
<i>Deduct</i>			
B Appropriations-in-aid			
	<i>Original</i> 95,988		
	<i>Supplementary</i> 19,575		
		115,563	117,237
Net expenditure		1,826,906	1,810,577
	<i>Original</i> 1,782,581		
	<i>Supplementary</i> 44,325		
		1,826,906	1,810,577
		1,826,906	1,672,754

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under Section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spend in the following year. €12,750,000 of unspent allocations in respect of the capital elements of Subhead A.12 was carried forward to 2021.

	2020	2019
	€	€
Surplus	16,328,658	3,135,356
Deferred surrender	(12,750,000)	—
Surplus to be surrendered	3,578,658	3,135,356

JA Harris
Accounting Officer
An Garda Síochána

30 March 2021

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2020

	2020	2019
	€000	€000
Programme cost	509,697	478,172
Pay	1,225,552	1,137,561
Non pay	192,565	178,309
Gross expenditure	1,927,814	1,794,042
<i>Deduct</i>		
Appropriations-in-aid	117,237	121,288
Net expenditure	1,810,577	1,672,754
Changes in capital assets		
Purchases cash	(30,276)	
Depreciation	25,786	
Disposals cash	—	
Loss on disposal	123	(92,894)
Changes in net current assets		
Decrease in closing accruals	(9,419)	
Increase in stock	(1,875)	(1,016)
Direct expenditure	1,794,916	1,578,844
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	25,503	23,175
Net programme cost	1,820,419	1,602,019

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 20 borne elsewhere, net of costs of shared services provided to other Votes.

	2020	2019
	€000	€000
Vote 9 Office of the Revenue Commissioners	15	75
Vote 13 Office of Public Works	21,826	19,470
Vote 18 National Shared Services Office	2,647	2,647
Vote 24 Justice – Financial Shared Services Centre ^a	2,431	2,376
Cost of shared services provided to other Votes	<u>(1,416)</u>	<u>(1,393)</u>
	<u>25,503</u>	<u>23,175</u>

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

Other services

An Garda Síochána cooperates with other services in a variety of ways. The costs involved are not reflected in the table above. Key services include the following.

- Garda transport was made available as escorts to Prison Service personnel conveying prisoners to court.
- Assistance was rendered to An Garda Síochána by the Defence Forces in the disposal of explosive materials, without payment.
- Garda personnel availed of Air Corps aircraft during 2020 without payment. Air Corps support was also provided without charge in relation to the operation of the Garda fixed-wing aircraft and Garda helicopters.

Note 2 Statement of Financial Position as at 31 December 2020

	Note	2020 €000	2019 €000
Capital assets	2.1	173,415	168,609
Current assets			
Bank and cash	2.2	41,662	22,988
Stocks	2.3	11,338	9,464
Prepayments	2.9	22,220	11,931
Other debit balances	2.4	29,159	23,305
Accrued income		1,321	1,760
Total current assets		105,700	69,448
Less current liabilities			
Accrued expenses	2.10	13,979	13,110
Other credit balances	2.5	58,164	46,158
Net Exchequer funding	2.6	12,657	135
Total current liabilities		84,800	59,403
Net current assets		20,900	10,045
Net assets		194,315	178,654
Represented by:			
State funding account	2.7	194,315	178,654

2.1 Capital assets

	Buildings	Aircraft and boats	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Capital assets under development	Total
	€000	€000	€000	€000	€000	€000	€000
Gross assets							
Cost or valuation at 1 January 2020	90,763	19,871	76,948	205,109	8,765	17,070	418,526
Additions	1,240	71	15,709	3,181	9	10,505	30,715
Disposals	—	—	(5,802)	(6,790)	—	—	(12,592)
Adjustments ^a	—	—	—	17,070	—	(17,070)	—
Cost or valuation at 31 December 2020	92,003	19,942	86,855	218,570	8,774	10,505	436,649
Accumulated depreciation							
Opening balance at 1 January 2020	2,622	15,681	56,236	169,682	5,696	—	249,917
Depreciation for the year	1,875	577	9,048	13,791	495	—	25,786
Depreciation on disposals	—	—	(5,681)	(6,788)	—	—	(12,469)
Cumulative depreciation at 31 December 2020	4,497	16,258	59,603	176,685	6,191	—	263,234
Net assets at 31 December 2020	87,506	3,684	27,252	41,885	2,583	10,505	173,415
Net assets at 31 December 2019	88,141	4,190	20,712	35,427	3,069	17,070	168,609

Note ^a The development of the Schengen ICT system (phases I and II) which is used for information sharing for border control purposes amongst European countries was completed in 2020 and the cost of €17.07 million transferred to office and IT equipment. Phase III will commence in 2021.

2.2 Bank and cash

at 31 December	2020	2019
	€000	€000
PMG balances and cash	35,851	16,223
Commercial bank account balance ^a	5,811	6,765
	41,662	22,988

Note ^a An Garda Síochána maintains 104 divisional/unit imprest commercial bank accounts, which will be reduced in line with the rollout of the operating model.

2.3 Stocks

at 31 December	2020	2019
	€000	€000
Stationery	414	416
Telecommunications stock	1,806	1,105
Clothing	3,950	3,440
Technical Bureau supplies	121	132
United Nations service stock	173	150
Armoury	4,286	3,549
Miscellaneous	588	672
	11,338	9,464

2.4 Other debit balances

at 31 December	2020	2019
	€000	€000
Advances to OPW	2,175	(1,708)
Imprests	725	635
Payroll suspense account (Paypath)	22,215	23,338
Cycle to Work scheme	898	468
Other debit suspense items	3,146	572
	29,159	23,305

2.5 Other credit balances

at 31 December	2020	2019
	€000	€000
Amounts due to the State		
Income tax	28,189	21,735
Pay related social insurance	13,169	9,838
Professional services withholding tax	2,071	1,149
Value added tax	1,175	815
Relevant contracts tax	18	—
Road Traffic Act fines	1,730	842
Tax on pension contributions refunds	11	3
Civil Service pension scheme	846	460
Garda division account balances	5,811	6,765
	<u>53,020</u>	<u>41,607</u>
Payroll deductions held in suspense	4,426	3,845
Garda reward fund (note 5.7)	486	491
Other credit suspense items	232	215
	<u>58,164</u>	<u>46,158</u>

2.6 Net Exchequer funding

at 31 December	2020	2019
	€000	€000
Surplus to be surrendered	3,579	3,135
Deferred surrender	12,750	—
Exchequer grant undrawn	(3,672)	(3,000)
Net Exchequer funding	<u>12,657</u>	<u>135</u>
Represented by:		
Debtors		
Bank and cash	41,662	22,988
Debit balances: suspense	29,159	23,305
	<u>70,821</u>	<u>46,293</u>
Creditors		
Due to the State	(53,020)	(41,607)
Credit balances: suspense	(5,144)	(4,551)
	<u>(58,164)</u>	<u>(46,158)</u>
	<u>12,657</u>	<u>135</u>

2.7 State funding account

	Note	2020	2019
		€000	€000
Balance at 1 January		178,654	84,744
Disbursements from the Vote			
Estimate provision	Account	1,826,906	
Deferred surrender	Account	(12,750)	
Surplus to be surrendered	Account	(3,579)	
Net vote		1,810,577	1,672,754
Expenditure (cash) borne elsewhere	1.1	25,503	23,175
Net programme cost	1	(1,820,419)	(1,602,019)
Balance at 31 December		194,315	178,654

2.8 Commitments

a) Global commitments

at 31 December	2020	2019
	€000	€000
Procurement of goods and services	49,628	54,103
Capital projects	77,911	19,107
Total of legally enforceable commitments	127,539	73,210

Note The commitments in relation to the procurement of goods and services at the end of 2020 amounted to €49.628 million. The Go Safe commitment was €34.057 million, which consists of a contract in place until April 2023. Other commitments include ICT €9.693 million, purchase of vehicles €666,000, telecommunications €368,000, specialist equipment €609,000, clothing €3.277 million and the balance of €958,000 across other subheads.

b) Major capital projects

	Cumulative expenditure to 31 December 2019 €000	Expenditure in 2020 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2020 €000	Expected total spend lifetime of project 2019 €000
Regional/divisional headquarters:					
• Galway	30,252	—	1,911	32,163	32,163
• Kevin Street	34,125	1,240	—	35,365	38,707
• Wexford	26,386	—	—	26,386	26,961
• Military Road	—	10,505	76,000	86,505	—
Software system development:					
• MIMS ^a phases 3a, 3b, 5	17,392	—	—	24,800	24,800
• Schengen	17,069	—	—	21,700	21,700
	125,224	11,745	77,911	226,919	144,331

Note ^a Major Investigations Management System

Significant variations

An explanation is provided below in relation to any major commitment where the expected total spend has changed by more than €500,000 compared to 2019.

Kevin Street

Decrease in expected total spend: €3.342 million

The revised estimated total spend on Vote 20: Garda Síochána is mainly due to €3 million of the funding of this project to be provided on Vote 13: OPW.

Wexford

Decrease in expected total spend: €575,000

This was an estimated cost to complete and project came in under budget.

2.9 Prepayments

at 31 December	2020 €000	2019 €000
National digital radio payments	7,383	8,278
ICT payments	10,694	2,494
Other	4,143	1,159
	22,220	11,931

2.10 Accrued expenses

at 31 December	2020	2019
	€000	€000
ICT	2,758	1,785
Purchase of vehicles	259	429
Specialist equipment	360	104
Travel and subsistence	1,117	2,059
Fuel and maintenance	1,047	943
Station services	1,418	1,655
Go Safe contract	1,199	1,124
Storage and training	629	688
Communication and other equipment	740	1,213
ICT equipment	124	68
Clothing	934	211
College	195	425
Other	3,199	2,151
Tax	—	255
	13,979	13,110

2.11 Matured liabilities

at 31 December	2020	2019
	€000	€000
Estimate of matured liabilities not discharged at year end	—	—

2.12 Contingent liabilities

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

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	1,196,343		
	<i>Supplementary</i>	28,140		
			1,224,483	1,225,552
ii	Travel and subsistence			1,137,561
	<i>Original</i>	17,019		
	<i>Supplementary</i>	1,497		
			18,516	17,490
iii	Training and development and incidental expenses			20,917
	<i>Original</i>	15,227		
	<i>Supplementary</i>	9,485		
			24,712	25,479
iv	Postal and telecommunications services			24,413
	<i>Original</i>	40,447		
	<i>Supplementary</i>	4,260		
			44,707	46,664
v	Office equipment and external IT services			50,522
	<i>Original</i>	78,553		
	<i>Supplementary</i>	(3,924)		
			74,629	73,351
vi	Maintenance of Garda premises			57,404
	<i>Original</i>	2,642		
	<i>Supplementary</i>	300		
			2,942	2,986
vii	Consultancy services and value for money and policy reviews			1,197
	<i>Original</i>	261		
	<i>Supplementary</i>	157		
			418	602
viii	Station services			634
	<i>Original</i>	20,301		
	<i>Supplementary</i>	4,876		
			25,177	25,888
ix	Garda Reserve			23,096
	<i>Original</i>	1,395		
	<i>Supplementary</i>	(1,245)		
			150	105
			1,415,734	1,418,117
				1,315,870

Significant variations

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

ii Travel and subsistence

Estimate provision €17.019 million; outturn €17.49 million

The increase of €471,000 was due to additional costs associated with the provision of travel and subsistence to Garda members primarily working on special operations in Organised and Serious Crime, Garda National Crime and Security Intelligence Services and North Western regional armed support units.

iii Training and development and incidental expenses

Estimate provision €15.227 million; outturn €25.479 million

The increase of €10.252 million was due primarily to costs associated with the Road Traffic Acts and the demand led nature of many elements of this category. The main cost drivers were vehicle towing and storage costs of €3.198 million in excess of the budget.

An increase of €5.157 million for expenses of persons detained, which is demand led and in the main associated with doctors' and interpreters' fees. An increase of €2.125 million in miscellaneous expenditure primarily related to maintenance of police animals, legal fees, hire and rental expenses. Miscellaneous expenditure included €370,000 in costs associated with Covid-19.

iv Postal and telecommunications services

Estimate provision €40.447 million; outturn €46.664 million

The increase of €6.217 million was due to a payment made in respect of the national digital radio system.

v Office equipment and external IT services

Estimate provision €78.553 million; outturn €73.351 million

The shortfall in expenditure of €5.202 million was due primarily to a reduction in expenditure on photocopiers, stationery and office machinery.

vi Maintenance of Garda premises

Estimate provision €2.642 million; outturn €2.986 million

The increase of €344,000 was due to meeting essential maintenance requirements of the Garda estate.

vii Consultancy services and value for money and policy reviews

Estimate provision €261,000; outturn €602,000

The increase of €341,000 is due to expenditure of €158,000 on consultancy services provided for the administration of the Internal Security Fund, which is reimbursed through EU grant funding and returned via appropriations-in-aid to the Exchequer. The remaining increase is in relation to professional fees for technical and employer related taxation advice.

viii Station services

Estimate provision €20.301 million; outturn €25.888 million

The increase of €5.587 million is due to a number of elements: €1.113 million relates to the refurbishment of stations, the establishment of new specialist units and the rearranging of offices to facilitate social distancing. €2.933 million relates to additional cleaning services and price increases of which €685,000 is directly attributable to Covid-19 measures. €1.169 million was for the provision of Garda medical services attributable to the increase in employee numbers and the Covid-19 pandemic. €372,000 relates to an increase in utility charges.

ix Garda Reserve

Estimate provision €1.395 million; outturn €105,000

The shortfall in expenditure of €1.29 million on Garda Reserve was due to recruitment targets not being achieved and a fall of 51 in the number of reserves between 2019 and 2020.

Programme A Working with communities to protect and serve

		Estimate provision		2020	2019
		€000	€000	Outturn	Outturn
				€000	€000
A.1	Administration – pay	<i>Original</i> 1,196,343			
		<i>Supplementary</i> 28,140			
			1,224,483	1,225,552	1,137,561
A.2	Administration – non pay	<i>Original</i> 175,845			
		<i>Supplementary</i> 15,406			
			191,251	192,565	178,309
A.3	Clothing and accessories	<i>Original</i> 6,263			
		<i>Supplementary</i> 15,274			
			21,537	22,287	5,537
A.4	St. Paul's Garda Medical Aid Society		124	124	124
A.5	Transport	<i>Original</i> 28,554			
		<i>Supplementary</i> 9,161			
			37,715	38,162	31,848
A.6	Communications and other equipment	<i>Original</i> 26,440			
		<i>Supplementary</i> 4,435			
			30,875	31,047	32,236
A.7	Aircraft		1,350	2,073	1,426
A.8	Superannuation, etc.	<i>Original</i> 355,761			
		<i>Supplementary</i> 3,000			
			358,761	354,711	343,379
A.9	Witnesses' expenses		1,805	1,824	2,155
A.10	Compensation	<i>Original</i> 16,620			
		<i>Supplementary</i> (4,000)			
			12,620	11,992	14,977
A.11	Witness security programme	<i>Original</i> 1,198			
		<i>Supplementary</i> (798)			
			400	300	200
A.12	Capital building programme	<i>Original</i> 32,200			
		<i>Supplementary</i> 4,890			
			37,090	24,227	13,832
A.13	Garda College	<i>Original</i> 36,066			
		<i>Supplementary</i> (11,608)			
			24,458	22,950	32,458
			1,942,469	1,927,814	1,794,042

Significant variations

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €49.245 million higher than originally provided. €45.929 million of this related to administration expenditure and has already been explained and the balance of the variance of €3.316 million was mainly due to the following:

A.3 Clothing and accessories

Estimate provision €6.263 million; outturn €22.287 million

The increase in expenditure of €16.024 million is due largely to measures introduced due to the Covid-19 pandemic. €13.99 million was invested in PPE equipment to protect Garda members and staff carrying out essential services during the Covid-19 pandemic, €2 million was in the main due to higher than anticipated spend on uniforms, specialised clothing and accessories.

A.5 Transport

Estimate provision €28.554 million; outturn €38.162 million

The increase in expenditure of €9.608 million was due primarily to €7 million additional investment in vehicles purchased in 2020. These vehicles were predominantly to enable AGS to provide an essential community presence during the Covid-19 pandemic.

€1.386 million relates to the hire of vehicles in the early stages of the pandemic, as part of the community response to Covid-19. The investment made in the fleet enabled the gradual return of the hire vehicles.

€1.222 million increase relates to the associated fuel, maintenance and miscellaneous costs of the increased fleet numbers and fleet usage since the Covid-19 pandemic began.

A.6 Communications and other equipment

Estimate provision €26.44 million; outturn €31.047 million

The increase in expenditure of €4.607 million was due to a number of factors; €2.64 million of which was invested in firearm stores. €500,000 was expended on new laser speed equipment. The remaining excess of approximately €1.467 million was due in the main to higher than anticipated spend on communications and operational equipment and the additional fleet numbers have an associated requirement for Tetra Radios for the vehicles. €300,000 was spent directly on Covid-19 related expenditure.

A.7 Aircraft

Estimate provision €1.35 million; outturn €2.073 million

The increase in expenditure of €723,000 was due to increased costs of maintenance and repairs of the Garda helicopters. Currently both of the Garda helicopters are well advanced in age resulting in additional maintenance costs.

A.8 Superannuation, etc.

Estimate provision €355.761 million; outturn €354.711 million

The shortfall in expenditure of €1.05 million relative to the estimate provision was due in part to the Covid-19 pandemic as the anticipated number of retirements did not materialise.

A.10 Compensation

Estimate provision €16.62 million; outturn €11.992 million

The shortfall in expenditure of €4.628 million was due to the unpredictable nature and amounts of compensation awarded, and timing of cases due to Covid-19 measures.

A.11 Witness security programme

Estimate provision €1.198 million; outturn €300,000

The shortfall in expenditure of €898,000 was due to the nature of this subhead, which makes it difficult to predict the level and timing of expenditure.

A.12 Capital building programme

Estimate provision €32.2 million; outturn €24.227 million

The shortfall in expenditure of €7.973 million was due to delays on capital project works. Progress across a range of Garda accommodation projects was impacted by the public health measures that were implemented throughout 2020.

A.13 Garda College

Estimate provision €36.066 million; outturn €22.95 million

The shortfall in expenditure of €13.116 million was due to pay related costs of €8.293 million accounted for in Subhead A.1 (salaries, wages and allowances), and non-pay items of €4.823 million. The 2020 savings are reflective of the impact of the Covid-19 pandemic on training and staff reallocation. The reduced intake of recruits in 2020 and the reduced time periods that student Gardaí spent in the College impacted on the A.13 expenditure.

Note 4 Receipts

4.1 Appropriations-in-aid

		2020		2019
		Estimated	Realised	Realised
		€000	€000	€000
1	Contribution to the Garda Síochána spouses' and children's pension schemes			
	<i>Original</i>	11,278		
	<i>Supplementary</i>	1,049		
		12,327	12,628	11,911
2	Contribution to the Garda Síochána pensions scheme			
	<i>Original</i>	21,528		
	<i>Supplementary</i>	2,721		
		24,249	24,626	22,909
3	Miscellaneous receipts (note 4.2)			
	<i>Original</i>	11,000		
	<i>Supplementary</i>	4,875		
		15,875	15,762	17,458
4	Garda College receipts			
	<i>Original</i>	600		
	<i>Supplementary</i>	(466)		
		134	190	955
5	Firearm fees			
	<i>Original</i>	3,000		
	<i>Supplementary</i>	716		
		3,716	3,968	10,663
6	Safety cameras – certain receipts from fixed charges			
		14,200	14,593	14,668
7	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	34,382		
	<i>Supplementary</i>	10,680		
		45,062	45,470	42,724
Total		115,563	117,237	121,288

Significant variations

The following outlines the reasons for significant variations in receipts (+/- 5% and €100,000). Overall, appropriations-in-aid were €21.249 million more than the estimate. Explanations for variances are set out below:

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

Estimate €11.278 million; realised €12.628 million

The increase of €1.35 million was due to an increase in number of serving Gardaí and the overall increase in 2020 payroll costs which resulted in higher contributions.

2 Contribution to the Garda Síochána pensions scheme

Estimate €21.528 million; realised €24.626 million

The increase of €3.098 million was due to an increase in number of serving Gardaí and the overall increase in 2020 payroll costs which resulted in higher contributions.

3 Miscellaneous receipts

Estimate €11 million; realised €15.762 million

The excess receipts of €4.762 million were mainly due to receipts from Garda mast rental of €1.79 million and €1.89 million from seizures forfeited to the state.

4 Garda College receipts

Estimate €600,000; realised €190,000

The shortfall of €410,000 was due to the college being closed as a result of Covid-19 and payment of a VAT liability of €269,000.

5 Firearm fees

Estimate €3 million; realised €3.968 million

The increase of €968,000 was due to the timing of receipts.

7 Receipts from additional superannuation contributions on public service remuneration

Estimate €34.382 million; realised €45.47 million

The increase of €11.088 million was due to an increase in the number of serving Garda members and staff, and the increase in payroll expenditure resulting in an increase in additional superannuation contributions.

4.2 Analysis of miscellaneous receipts

	2020	2019
	€000	€000
Payments for non-public duty services rendered by Gardaí	3,222	5,910
Repayments of car advances	4	2
Recovery in respect of damage to official vehicles and other Garda property	11	48
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	2,540	645
Fees for accident and malicious damage reports	628	757
Contribution for living quarters	44	42
Recoupment of witnesses' expenses	1	2
Recoupment of salaries	44	52
Percentage charge to insurance companies for collection of insurance premiums	98	104
EU receipts	875	3,369
Taxi licence fees	207	251
Road Traffic Act – fees charged for motoring offences	2,741	2,529
Fingerprint fees for employment and visa purposes	67	80
Garda masts	2,801	1,052
Carrier liability	757	865
Age cards	162	213
Unclassified items	1,560	1,537
	15,762	17,458

4.3 Extra receipts payable to the Exchequer

	2020	2019
	€000	€000
Balance at 1 January	842	1,144
Collected	4,524	5,000
Transferred to the Exchequer	(3,636)	(5,302)
Balance at 31 December	1,730	842

4.4 Fixed charge notice receipts

Total receipts from fixed charge notices in 2020 were €19.113 million (2019: €19.688 million). Of this, €14.59 million (2019: €14.668 million) was retained to fund the Go-Safe contract. Of the balance of €4.524 million, €3.636 million (2019: €5 million) was paid over to the Exchequer in 2020, with the remainder transferred in 2021.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2020	2019
Number of staff at year end:		
Garda members	14,491	14,307
Student Gardaí	153	405
Garda staff	3,113	2,945
	17,757	17,657

5.2 Pay ^a

	2020	2019
	€000	€000
Pay	839,369	782,086
Ex gratia payment – note 5.6	1,753	—
Higher, special or additional duties allowances	375	431
Other allowances	202,263	181,031
Overtime	98,958	106,942
Employer's PRSI	100,541	90,981
Total pay	1,243,259	1,161,471

Note ^a Includes pay for staff employed in the Garda College, charged to subhead A.13.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2020	2019
			€	€
Higher, special or additional duties allowances	206	4	48,437	40,123
Overtime and extra attendance	15,072	3,025	52,953	55,086
Shift and roster allowances	14,772	10,638	59,040	47,848
Miscellaneous	14,954	212	96,075	77,126
Extra remuneration in more than one category	14,714	13,245	110,401	81,588

5.4 Other remuneration arrangements

In 2020, ten retired civil servants in receipt of civil service pensions were re-engaged on various duties at a total cost of €165,544. Appropriate procedures are in place with regard to payments to retired personnel in accordance with Section 52 of the Public Service Pension (Single Scheme and Other Provisions) Act 2012.

5.5 Payroll overpayments

	Number of recipients	2020 €000	2019 €000
Payroll overpayments	1,242	2,237	2,022
Recovery plans in place	872	1,461	1,070
Pension overpayments	366	873	790
Recovery plans in place	36	241	281

Note The figures above are cumulative and include overpayments still outstanding from previous years. In 2020, one Garda staff overpayment was written off with a value of €6,398.

5.6 Severance/redundancy

A redundancy package was agreed and offered by An Garda Síochána. Severance payments totalling €1,752,877 were made in 2020.

Rank/Grade	Number of recipients	Severance payments	Added years of notional service	Early payment of pension with no actuarial reduction (years)
		€		
Assistant Commissioner/Chief Superintendent	8	484,322	—	—
Superintendent	26	1,268,555	—	—
Total	34	1,752,877	—	—

5.7 An Garda Síochána Reward Fund

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

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

	2020 €000	2019 €000
Balance brought forward on 1 January	491	475
Receipts	59	45
Payments	(64)	(29)
Balance on 31 December	486	491

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2020 €000	2020 €000	2019 €000
Disclosures Tribunal ^a	2017	3,700	801	801
Hickson Commission of Investigation ^b	2018	49	3	42
			804	843

- Notes ^a The Disclosures Tribunal was established to investigate protected disclosures made under the Protected Disclosure Act 2014 and certain other matters. Costs are those incurred for legal representation for serving and retired Garda members. The Tribunal's own costs are incurred by the Vote for Justice.
- ^b The Hickson Commission of Investigation was established to investigate the response to allegations of child sexual abuse against a named individual.

6.2 Statement of losses (Garda vehicles, etc)

A total of 641 accidents involving Garda vehicles were reported in 2020 (2019: 561). Damage to official vehicles and other costs amounted to €1,018,507. Compensation totalling €98,649 was recovered.

6.3 Fraud and suspected fraud

	Number of cases	2020 €000	2019 €000
Fraud	—	—	—
Suspected fraud	7	2	15

Note There are seven detected/alleged fraud instances in 2020 which are currently under Garda investigation (2019: 11).

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.

					2020	2019
	Number of cases	Compensation awarded €000	Legal costs awarded €000	Other costs awarded ^a €000	Total €000	Total €000
Claims by members and employees of An Garda Síochána ^b						
Under Garda Síochána Compensation Acts 1941-1945	129	2,705	1,859	—	4,564	7,738
Through the State Claims Agency for injuries received while on duty ^c	50	592	247	35	874	340
Civil claims by members of the public						
Claims arising from actions of Gardaí in the performance of their duties	136	2,981	1,967	27	4,975	4,817
Claims (including by Garda members) resulting from accidents involving Garda vehicles	196	1,066	364	64	1,494	1,986
		7,344	4,437	126	11,907	14,881

At 31 December 2020

- 1,520 claims outstanding under the Garda Síochána Compensation Acts (2019: 1,462)
- 279 civil claims outstanding relating to accidents involving Garda vehicles (2019: 276)
- 3,338 civil claims other than those involving Garda vehicles outstanding (2019: 1,327)

Note ^a Other costs awarded relate to agency fees, investigator fees, medical fees etc.
^b Compensation payments amounting to €85,238 (2019: €96,822) were paid on foot of the Occupational Injuries Benefit Scheme which is administered through the Department of Social Protection. These payments are not included in the table above.
^c These may include part payments over a number of years for individual cases.

6.5 EU funding

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

	2020	2019
	€000	€000
Atlas 2020	—	111
Internal Security Fund	874	3,101
Broadway	—	14
PROTAX	—	25
Pericles	—	6
ROXANNE	77	77
MAGNETO	50	57
QROC	—	57
InspectR	—	200
Proactive	—	216
City Cop	—	29
Safe Ci	—	9
CEPOL	—	65
GRACE	121	—
JUSTISIGNS 2	4	—
ADEP 2.0	238	—
	1,364	3,967

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

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

Internal Security Fund (ISF): promote the implementation of an internal security strategy, law enforcement cooperation and the management of the EU's external borders. From 2014 to 2020 the fund is focused on two specific objectives:

- Fight against crime: combating cross-border, serious and organised crime including terrorism and reinforcing coordination and cooperation between law enforcement authorities and other national authorities of EU states, including EUROPOL and relevant non-EU and international organisations.
- Managing risk and crisis: enhancing the capacity of EU states and the union for the effective management of security-related risk and crisis, and preparing for protection of people and critical infrastructure against terrorist attacks and other security related threats.

Broadway: As per the requirements of the BroadMap project, form a pilot system from a number of deployed prototype systems to demonstrate interoperable operation across borders in the following settings - land border roaming, long distance roaming, communications groups and all connected countries' incidents.

Pericles is a project to counter and prevent violent radicalisation and extremism, with a special focus on the support for law enforcement agencies.

PROTAX: 'New Methods to Prevent, Investigate and Mitigate Corruption and Tax Crime in the EU' is a project to contribute to a European Security Model providing solutions for prevention and prosecution of tax crimes. Tool kits to be developed for security policy makers, law enforcement agencies and tax authorities.

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

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

QROC is a project that aims to share needs and best practice and build a communication capability between Law Enforcement National Operation Centres (NOC) to share quickly and secure operational data across borders regarding terrorist threats.

InspectR (Intelligence Network and Secure Platform for Evidence Correlation and TransfeR) is a project to develop a shared intelligence platform and process for gathering, analysing, prioritising and presenting key data to help in the predication, detection and management of crime in support of multiple agencies at local, national and international level.

Proactive is a project for preparedness against CBRNE threats through common approaches between security practitioners and the vulnerable civil society.

City Cop: is a project on research of commonality and best practices used by successful community policing apps worldwide with the aim to produce a uniquely European solution, including a smartphone app and an on-line portal, to be deployed in every European city, while still retaining its "local flavour".

Safe Ci (Safer space for Safer Cities) is a two-year project which aims to enhance the protection of public spaces, urban areas and other soft targets via the exchange of best practice.

CEPOL is an agency of the European Union dedicated to develop, implement and coordinate training for law enforcement officials. (Courses were cancelled in 2020 as a result of Covid-19).

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

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

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

6.6 Support for representative associations

Included in subhead A.1 is a total of €198,557 (2019: €293,492) in respect of the remuneration of members of An Garda Síochána on special leave with pay to staff representative bodies or assigned to welfare organisations.

In addition representative associations received funding during 2020 of €303,907 (2019: €302,002) as follows:

Representative associations	2020	2019
	€	€
Grant to Association of Garda Superintendents	58,000	58,000
Grant to Association of Chief Superintendents Grant	58,000	58,000
Sums charged to staff representative bodies and other welfare organisations for the provision of postal, telecommunications and accommodation services.	187,907	186,002