

Appropriation Account 2015

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 2015 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 2015, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.85 million is liable for surrender to the Exchequer.

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

Statement of Accounting Policies and Principles

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

Depreciation

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

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

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

Land and buildings

The Minister for Justice & Equality owns eight Garda Stations which are included in the appropriation account of the Office of Public Works (Vote 13). All other property utilised by An Garda Síochána is owned by the Office of Public Works, and is accounted for in the appropriation account of that Office.

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.

An Garda Síochána notes the findings of the Garda Inspectorate report entitled *Changing Policing in Ireland – November 2015*, where a number of improvement opportunities were identified in the areas of governance and risk management. Improvement opportunities identified in risk management included the oversight and operation of risk management at an operational level in addition to the operation of the Risk Governance Board.

In order to address the issues identified, a number of improvement initiatives are being prioritised under the Garda modernisation and renewal plan 2016 – 2021:

- A new organisational structure has been developed with a single senior management lead for policy, auditing and oversight roles which will strengthen internal control and governance.
- A policy management framework is being developed that will provide a transparent and co-ordinated approach to the development, implementation and monitoring of policy.
- A comprehensive review of risk management was undertaken in 2015 which developed a revised approach to risk management in An Garda Síochána. Significant improvements include the establishment of a new risk management office, revised policies and procedures and the establishment of a new Risk and Policy Governance Board, strengthened by the inclusion of the Deputy Commissioner Policing and Security as the Chief Risk Officer, and the Chief Administrative Officer. The revised approach to risk management will operate in cooperation with the Garda Professional Standards Unit and Garda Internal Audit section.

I have fulfilled my responsibilities in relation to the requirements of the service level agreements between An Garda Síochána and the Financial Shared Services Centre of the Department of Justice and Equality and the Shared Services Office for the provision of financial and payroll shared services.

I rely on letters of assurance from the Accounting Officers of Vote 24 Justice and Equality and of Vote 18 Shared Services that the appropriate controls are exercised in the provision of shared services to this Office.

Financial control environment

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

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

Administrative controls and management reporting

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

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

Procurement

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

An Garda Síochána complied with the guidelines with the exception of 73 contracts to the value of €11,493,861 which were listed in my annual return in respect of Circular 40/2002. 13 contracts to a value of €4,420,333 included payments to sole suppliers and security-related services. In addition, 23 contracts to a value of €3,714,269 were extended beyond the original contract date without competitive procurement and tenders are in progress in 2016 for these services. 17 contracts to a value of €2,175,410 in respect of medical services were paid in accordance with Department of Public Expenditure and Reform sanctioned rates for professional services and a competitive tender has been undertaken. In the other 20 cases with a value of €1,183,849 local contract arrangements were in place contrary to national procurement guidelines. An Garda Síochána has already put contracted arrangements in place for a number of these supplies and is taking steps to put tenders in place in 2016 for the remainder.

Internal Audit and Audit Committee

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

Significant financial risks***Property and Evidence Management***

The proper management, recording and storage of property taken into the possession of An Garda Síochána, both evidential and non-evidential was the most frequently occurring financial and reputational risk identified by Internal Audit in 2015. The resolution of this issue is prioritised within the Strategic Transformation Programme.

Audit of the Garda College

A number of issues associated with the provision of ancillary services in the Garda College, Templemore, have been identified which are not in compliance with current public standard corporate governance procedures. A draft internal audit report has made a number of recommendations to ensure compliance with the Public Financial Procedures which will be incorporated into any action plan to address these issues.

Nóirín O'Sullivan
Accounting Officer
An Garda Síochána

31 March 2016

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 20 Garda Síochána

I have audited the appropriation account for Vote 20 An Garda Síochána for the year ended 31 December 2015 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, and in accordance with standard accounting policies and principles for appropriation accounts.

Responsibility of the Accounting Officer

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

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

Responsibility of the Comptroller and Auditor General

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

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

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

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

Scope of audit

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

The audit involves obtaining sufficient evidence to give reasonable assurance that the appropriation account is free from material misstatement, whether caused by fraud or other irregularity or error. I also seek to obtain evidence about the regularity of financial transactions in the course of the audit. In forming the audit opinion, the overall adequacy of the presentation of the information in the appropriation account is evaluated.

Opinion on the appropriation account

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 20 An Garda Síochána for the year ended 31 December 2015.

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

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 2015.

Seamus McCarthy

Comptroller and Auditor General

5 September 2016

Vote 20 Garda Síochána Appropriation Account 2015

		2015		2014
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Working with communities to protect and serve			
	<i>Original</i>	1,468,868		
	<i>Supplementary</i>	43,079	1,503,468	1,439,854
	Gross expenditure	1,511,947	1,503,468	1,439,854
	<i>Deduct</i>			
B	Appropriations-in-aid			
	<i>Original</i>	120,595		
	<i>Supplementary</i>	7,879	128,485	126,892
	Net expenditure	1,383,473	1,374,983	1,312,962

Surplus for surrender

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 spending in the following year.

	2015	2014
	€	€
Surplus	8,490,200	1,765,512
Deferred surrender	6,644,000	—
Surplus to be surrendered	1,846,200	1,765,512

Analysis of administration expenditure

		Estimate provision		2015	2014
		€000	€000	Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances	<i>Original</i>	930,034		
		<i>Supplementary</i>	33,785	963,819	931,418
ii	Travel and subsistence	<i>Original</i>	14,483		
		<i>Supplementary</i>	742	15,225	13,940
iii	Training and development and incidental expenses	<i>Original</i>	12,706		
		<i>Supplementary</i>	2,009	14,715	13,336
iv	Postal and telecommunications services	<i>Original</i>	39,647		
		<i>Supplementary</i>	5,663	45,310	41,259
v	Office equipment and external IT services	<i>Original</i>	20,212		
		<i>Supplementary</i>	18,091	38,303	25,830
vi	Maintenance of Garda premises	<i>Original</i>	721		
		<i>Supplementary</i>	2,779	3,500	2,901
vii	Consultancy services and value for money and policy reviews	<i>Original</i>	261		
		<i>Supplementary</i>	19	280	160
viii	Station services	<i>Original</i>	18,700		
		<i>Supplementary</i>	200	18,900	19,458
ix	Garda Reserve	<i>Original</i>	895		
		<i>Supplementary</i>	(395)	500	593
				1,100,552	1,048,895
				1,100,069	

Notes to the Appropriation Account

1 Operating Cost Statement 2015

		2015	2014
	€000	€000	€000
Programme cost		403,399	390,959
Pay		963,316	931,418
Non pay		136,753	117,477
Gross expenditure		1,503,468	1,439,854
<i>Deduct</i>			
Appropriations-in-aid		128,485	126,892
Net expenditure		1,374,983	1,312,962
Changes in capital assets			
Purchases cash	(20,450)		
Depreciation	13,328		
Disposals cash	55		
Loss on disposals	190	(6,877)	(4,868)
Assets under development			
Cash payments		(5,073)	(481)
Changes in net current assets			
Decrease in closing accruals	(8,232)		
Increase in stock	(900)		
		(9,132)	(586)
Direct expenditure		1,353,901	1,307,027
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		20,617	22,012
Net programme cost		1,374,518	1,329,039

1.1 Net Allied Services Expenditure

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

		2015	2014
		€000	€000
Vote 13 Office of Public Works	e	17,856	18,059
Vote 18 Shared Services	e	993	2,105
Vote 24 Justice and Equality - Financial Shared Services Centre	e	2,884	2,968
<i>Less</i>			
Services provided by An Garda Síochána to other Votes ^a	e	<u>(1,116)</u>	<u>(1,120)</u>
		<u>20,617</u>	<u>22,012</u>

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

- ^a Garda transport was made available to Prison Service personnel to convey 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 2015 without payment.
 Air Corps support was also provided without charge in relation to the operation of the Garda fixed-wing aircraft and pilot costs of Garda helicopters.

2 Balance Sheet as at 31 December 2015

	Note	2015 €000	2014 €000
Capital assets	2.2	51,063	43,218
Capital assets under development	2.3	7,297	3,582
		58,360	46,800
Current assets			
Bank and cash	2.4	46,571	16,947
Stocks	2.5	5,997	5,097
Prepayments		11,731	6,239
Accrued income		3,540	2,719
Other debit balances	2.6	3,705	13,585
Total current assets		71,544	44,587
Less current liabilities			
Accrued expenses	2.7	9,518	11,827
Other credit balances	2.8	43,536	30,566
Net liability to the Exchequer	2.9	6,740	(34)
Total current liabilities		59,794	42,359
Net current assets		11,750	2,228
Net assets		70,110	49,028
Represented by:			
State funding account	2.1	70,110	49,028

2.1 State Funding Account	Note	2015 €000	2014 €000
Balance at 1 January		49,028	43,093
Estimate provision	Account	1,383,473	
Deferred surrender		(6,644)	
Surplus to be surrendered	Account	(1,846)	
Net vote		1,374,983	1,312,962
Expenditure (cash) borne elsewhere	1	20,617	22,012
Net programme cost	1	(1,374,518)	(1,329,039)
Balance at 31 December		70,110	49,028

2.2 Capital Assets

	Aircraft	Motor boats	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000	€000	€000
Gross assets						
Cost or valuation at 1 January 2015	17,072	1,060	65,910	161,251	5,754	251,047
Additions	1,565	—	11,225	8,423	205	21,418
Disposals	—	—	(8,403)	(1,484)	—	(9,887)
Cost or valuation at 31 December 2015	18,637	1,060	68,732	168,190	5,959	262,578
Accumulated depreciation						
Opening balance at 1 January 2015	10,902	877	45,855	146,670	3,525	207,829
Depreciation for the year	832	70	7,391	4,586	449	13,328
Depreciation on disposals	—	—	(8,181)	(1,461)	—	(9,642)
Cumulative depreciation at 31 December 2015	11,734	947	45,065	149,795	3,974	211,515
Net assets at 31 December 2015	6,903	113	23,667	18,395	1,985	51,063
Net assets at 31 December 2014	6,170	183	20,055	14,581	2,229	43,218

2.3 Capital Assets under Development

at 31 December 2015	Schengen project^a	MIMS project^b	Total
	€000	€000	€000
Amounts brought forward at 1 January 2015	2,676	906	3,582
Cash payments for the year	—	5,073	5,073
Transferred to the asset register	—	(1,358)	(1,358)
Balance at 31 December 2015	2,676	4,621	7,297

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

^b The Major Investigation Management System (MIMS) supports specialist units within An Garda Síochána in the capture, analysis and dissemination of intelligence. The MIMS project has an estimated cost of €28.7 million and a preferred supplier has been sourced after a tender competition. Phase 2 was deployed in 2015 and the development of phases 3a, 3b and 5 commenced in 2015. The development of the remaining phases of this project are subject to available funding.

2.4 Bank and Cash	2015	2014
at 31 December	€000	€000
PMG balances and cash	26,810	(2,807)
Orders outstanding	—	(450)
Commercial bank accounts	19,761	20,204
	<u>46,571</u>	<u>16,947</u>

The commercial bank account balance reflects €15,110,000 at end 2015 (2014: €15,355,000) in a commercial bank account operated by the Department of Justice and Equality – Financial Shared Services.

2.5 Stocks	2015	2014
at 31 December	€000	€000
Stationery	419	427
Telecommunications stock	1,038	877
Clothing	2,299	2,051
Technical Bureau	99	96
United Nations stock	87	76
Armoury	1,493	1,142
Miscellaneous	562	428
	<u>5,997</u>	<u>5,097</u>

2.6 Other Debit Balances	2015	2014
at 31 December	€000	€000
Advances to OPW	1,480	2,368
Imprests	789	709
Payroll suspense account (Paypath)	753	9,752
Cycle to Work scheme	501	548
Other debit suspense items	182	208
	<u>3,705</u>	<u>13,585</u>

2.7 Accrued Expenses

Included in 2015 accrued expenses of €9.52 million, is an amount of €3.83 million in respect of a Garda Information Systems upgrade associated with a Windows 7 migration. This relates to the lease purchase and installation of 7,027 desktop computers in 2014 under a Centre for Management and Organisation Development framework agreement for a fixed price over the five year period 2015 – 2019 as part of a lease agreement at a total financing cost of €417,951.

2.8 Other Credit Balances	2015	2014
at 31 December	€000	€000

Amounts due to the State		
Income Tax	21,651	13,937
Pay Related Social Insurance	8,608	5,665
Professional Services Withholding Tax	1,311	546
Value Added Tax	639	367
Road Traffic Act fines	1,015	207
Tax on pension contribution refunds	9	20
Civil Service Pension Scheme	148	—
Garda accounts	4,651	4,849
	<hr/>	<hr/>
	38,032	25,591
Payroll deductions held in suspense	4,961	4,423
Garda Reward Fund	359	330
Other credit suspense items	184	222
	<hr/>	<hr/>
	43,536	30,566

2.9 Net liability to the Exchequer	2015	2014
at 31 December	€000	€000

Surplus to be surrendered	1,846	1,766
Deferred surrender	6,644	—
Exchequer grant undrawn	(1,750)	(1,800)
Net liability to the Exchequer	<hr/>	<hr/>
	6,740	(34)

Represented by:**Debtors**

Bank and cash	46,571	16,947
Debit balances: suspense	3,705	13,585
	<hr/>	<hr/>
	50,276	30,532

Creditors

Due to State	(38,032)	(25,591)
Credit balances: suspense	(5,504)	(4,975)
	<hr/>	<hr/>
	(43,536)	(30,566)
	<hr/>	<hr/>
	6,740	(34)

2.10 Commitments	2015	2014
at 31 December	€000	€000
a) Global commitments	17,005	32,781

The main reason for the reduction in global commitments at the end of 2015 compared to 2014 is because the Go Safe road camera safety contract due to expire in November 2016 is 12 months closer to completion in 2015 than in 2014.

b) Multi-annual capital commitments

	Cumulative expenditure to 31 December 2014	Expenditure in 2015	Project commitments in subsequent years	Expected total spend lifetime of project 2015	Expected total spend lifetime of project 2014
Project	€000	€000	€000	€000	€000
Galway regional/divisional HQ	—	639	27,707	28,346	—
Kevin Street divisional HQ	—	6,357	24,834	31,191	—
Wexford divisional HQ	—	2,831	22,480	25,311	—
MIMS phases 3a, 3b & 5	—	5,957	8,438	14,395	—
	—	15,784	83,459	99,243	—

2.11 Matured Liabilities

There were no matured liabilities un-discharged at year end 2015 or in the previous year.

3 Programme Expenditure by Subhead

		Estimate provision		2015	2014
				Outturn	Outturn
		€000	€000	€000	€000
A	Working with communities to protect and serve				
A.1	Administration - pay				
	<i>Original</i>	930,034			
	<i>Supplementary</i>	33,785	963,819	963,316	931,418
A.2	Administration - non pay				
	<i>Original</i>	107,625			
	<i>Supplementary</i>	29,108	136,733	136,753	117,477
A.3	Clothing and accessories				
	<i>Original</i>	2,764			
	<i>Supplementary</i>	1,836	4,600	4,356	4,014
A.4	St. Paul's Garda Medical Aid Society		124	124	124
A.5	Transport				
	<i>Original</i>	25,516			
	<i>Supplementary</i>	3,354	28,870	28,017	31,150
A.6	Communications and other equipment				
	<i>Original</i>	30,957			
	<i>Supplementary</i>	(1,752)	29,205	30,440	29,606
A.7	Aircraft				
	<i>Original</i>	1,050			
	<i>Supplementary</i>	2,281	3,331	2,869	1,479
A.8	Superannuation, etc.				
	<i>Original</i>	309,173			
	<i>Supplementary</i>	2,700	311,873	310,962	308,212
A.9	Witnesses' expenses				
	<i>Original</i>	1,805			
	<i>Supplementary</i>	(155)	1,650	1,652	1,562
A.10	Compensation				
	<i>Original</i>	16,622			
	<i>Supplementary</i>	(2,722)	13,900	13,954	13,614
A.11	Witness security programme		1,198	1,198	1,198
A.12	Capital building programme				
	<i>Original</i>	42,000			
	<i>Supplementary</i>	(25,356)	16,644	9,827	—
			1,511,947	1,503,468	1,439,854

Significant variations

Overall, the gross expenditure in relation to Programme A was €8.5m lower than provided. The significant variations were as follows:

Description	Less/ (more) than provided €000	Explanation
Administration - pay	503	The original budget was increased by €33.8 million in the supplementary estimate due to the payment of allowances and overtime for an additional roster period which fell due in 2015 in addition to the policing of the Prince of Wales state visit and the implementation of Operation Thor.
Administration - non pay	(20)	The original budget allocation was increased by €29.1 million in the supplementary estimate due to additional funding requirements in a number of subheads including ICT where an additional €18 million was provided for the maintenance and implementation of critical IT systems and capital funding for the Major Investigations Management System (MIMS). Additional funding requirements also included the TETRA radio system, health and safety maintenance works and a number of demand led areas of expenditure. Additional expenditure associated with the intake of Garda recruits was incurred on the training budget. The state visit by the Prince of Wales incurred additional expenditure under travel and subsistence and incidental expenses. The overall additional expenditure was offset in part by budgetary savings under the Garda Reserve subhead following a reduction in Reserve Gardaí.
Clothing and accessories	244	The original budget allocation was increased by €1.8 million in the supplementary estimate. The additional costs arose from the uniform requirements of new Garda recruits and serving Garda members. Additional expenditure was also incurred for a footwear roll out, uniform accessories and safety clothing.
Transport	853	The original budget was increased by €3.4 million which included an additional capital allocation of €6 million for the purchase of new vehicles including specific high powered vehicles for Operation Thor which was offset by savings achieved of €2.6 million for maintenance and running costs of the Garda fleet.
Communications and other equipment	(1,235)	The original budget was reduced by €1.7 million in the supplementary estimate due to a reduced number of Suspect Interview Video Recording Equipment (SIVRE) units planned for installation in 2015. Additional expenditure was incurred under this subhead before year end following the earlier than expected delivery of firearms consumables.
Aircraft	462	The original budget was increased by €2.3 million in the supplementary estimate to fund the upgrade of police role equipment on the Garda aircraft and general maintenance costs.
Superannuation, etc	911	The original budget was increased by €2.7 million for gratuity payments based on retirement projections for 2015. Due to the actual timing of retirements in late December, a number of gratuity payments rolled over into 2016.

Description	Less/ (more) than provided €000	Explanation
Witnesses' expenses	(2)	The savings arose due to a reduction in operational demand and a number of cost saving initiatives undertaken.
Compensation	(54)	The original budget was decreased by €2.7 million in the supplementary estimate. The savings arose due to a reduction in the number of individual settlements and associated costs under the Garda Compensation Acts 1941 and 1945.
Capital building programme	6,817	An underspend of €32.2 million arose in the capital building programme for 3 new divisional headquarters due to the timing of contracts and payments. The underspend resulted in a decrease in the original budget by €25.4 million in the supplementary estimate, the remainder being utilised to fund additional capital requirements for ICT, Garda vehicles and aircraft. The actual spend was €6.8 million lower than the revised estimate due to timing of payments made. €6.64 million was carried forward to 2016 under the capital carry forward provisions.

4 Receipts

4.1 Appropriations-in-aid			2015		2014
		€000	Estimated €000	Realised €000	Realised €000
1. Contributions to the Garda Síochána spouses' and children's pension schemes	<i>Original</i>	12,454			
	<i>Supplementary</i>	(154)	12,300	12,501	12,677
2. Contributions to the Garda Síochána pensions scheme	<i>Original</i>	21,822			
	<i>Supplementary</i>	678	22,500	22,583	22,376
3. Miscellaneous receipts (note 4.2)	<i>Original</i>	10,000			
	<i>Supplementary</i>	800	10,800	11,622	12,143
4. Receipts from banks in respect of cash escort services	<i>Original</i>	1,000			
	<i>Supplementary</i>	1,274	2,274	999	489
5. Firearm fees	<i>Original</i>	1,500			
	<i>Supplementary</i>	1,400	2,900	3,139	3,697
6. Safety cameras - certain receipts from fixed charges	<i>Original</i>	17,000			
	<i>Supplementary</i>	300	17,300	17,279	16,761
7. Receipts from pension-related deduction on public service remuneration	<i>Original</i>	56,819			
	<i>Supplementary</i>	3,581	60,400	60,362	58,749
			128,474	128,485	126,892

Explanation of significant variations

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

Description	Less/(more) than provided €000	Explanation
Miscellaneous receipts	(822)	A supplementary was required as a result of greater than anticipated receipts for non public duty services due to the timeliness of monies received. In addition, greater than anticipated receipts were generated under forfeitures to the State.
Receipts from banks in respect of cash escort services	1,275	While the original estimate was increased by €1.3 million in the supplementary estimate, a deficit in receipts arose due to a delay in receipt of payment from the Irish Banking Federation for cash escorts provided by An Garda Síochána.

Description	Less/(more) than provided €000	Explanation
Firearm fees	(239)	The original estimate was increased by €1.4 million in the supplementary estimate. The additional receipts arose from a greater than estimated number of applications for firearm licences under the three year licensing cycle.
Receipts from pension-related deduction on public service remuneration	38	The original estimate was increased by €3.6 million. The number of retirements was lower than originally estimated, resulting in higher numbers of serving Gardaí.

4.2 Analysis of miscellaneous receipts

	2015 €000	2014 €000
Payment for non-public duty services rendered by Gardaí	4,644	4,457
Recovery in respect of damage to official vehicles and other Garda property	219	98
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	1,638	1,170
Fees for accident and malicious damage reports	765	778
Contribution for living quarters	54	52
Recoupment of witnesses' expenses	7	9
Recoupment of salaries	—	3
Percentage charge to insurance companies for collection of insurance premia	87	88
Taxi licence fees	192	159
Road Traffic Act - Section 41 charges	2,067	2,249
Fingerprint fees for employment and visa purposes	46	41
Garda masts	492	1,082
Carrier liability	485	357
Age cards	279	283
Unclassified items	647	1,317
	<u>11,622</u>	<u>12,143</u>

4.3 Extra receipts payable to the Exchequer

	2015		2014
	Estimate €000	Realised €000	Realised €000
Balance at 1 January		207	410
Receipts from Road Traffic Act fines	3,000	3,409	3,673
Transferred to Exchequer		(2,601)	(3,876)
Balance at 31 December		<u>1,015</u>	<u>207</u>

5 Employee Numbers and Pay

	2015	2014
Number of staff at year end (full time equivalents)		
Garda members	12,816	12,799
Student Gardaí	250	200
Civilians	2,007	2,054
	<u>15,073</u>	<u>15,053</u>
	2015	2014
	€000	€000
Pay	638,386	634,793
Higher, special or additional duties allowance	339	231
Other allowances	202,600	196,179
Overtime	56,330	37,700
Employer's PRSI	65,661	62,515
Total Pay	<u>963,316</u>	<u>931,418</u>

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2015 €	Maximum individual payment 2014 €
Higher, special or additional duties	188	4	15,863	8,999
Overtime and extra attendance	12,282	1,628	62,996	43,564
Shift and roster allowances	12,909	8,387	33,571	28,282
Miscellaneous	13,370	794	75,421	73,998
Number of individuals who received extra remuneration in more than one category	12,868	11,988	82,036	73,998

5.2 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 monies received in relation to Garda disciplinary fines.

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

	2015	2014
	€000	€000
Balance brought forward on 1 January	379	373
Receipts for the year ended 31 December	82	56
	<u>461</u>	<u>429</u>
Less payments for the year ended 31 December	54	50
Balance on 31 December	<u><u>407</u></u>	<u><u>379</u></u>

5.3 Payroll overpayments

Overpayments at the year end were €1,161,648 (961 cases) (2014: €724,118 in 701 cases). Of this, €756,918 (659 cases) have recovery plans in place.

Pension overpayments at the year end were €484,698 (185 cases) (2014: €433,168 in 172 cases). Of this, €209,045 (32 cases) have recovery plans in place.

5.4 Other remuneration arrangements

Twenty retired civil servants in receipt of civil service pensions were re-engaged on various duties in 2015 at a total cost of €81,780.

6 Miscellaneous

6.1 Support for representative associations

Included in subhead A.1 is a total of €330,747 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.

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

Sums of €43,522 and €140,323 were charged in respect of postal and telecommunications services and accommodation availed of by staff representative bodies and welfare organisations.

6.2 Commissions and special inquiries

	Year of appointment	Cumulative expenditure to 31 December 2015	2015 Outturn	2014 Outturn
		€000	€000	€000
Fixed purpose commissions				
Ronan McLochlainn Commission of Investigation	2014	207	207	—
O'Higgins Commission of Investigation	2015	157	157	—

6.3 Write-offs

	2015	2014
	€000	€000
Overpayment of civilian staff member	—	25

6.4 Statement of losses (Garda Vehicles, etc.)

A total of 682 accidents involving Garda vehicles were reported in 2015 (2014: 613). Damage and other costs to official vehicles amounted to €922,736. Compensation totalling €126,213 was recovered.

6.5 Fraud and suspected fraud

	2015	2014
	€000	€000
Alleged misappropriation of monies	8	50

There were 25 detected/alleged fraud instances in 2015 which are currently under Garda investigation (2014: 34).

6.6 Compensation and legal costs

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

	Number of cases	Compensation awarded €000	Legal costs awarded €000	Other costs awarded ^a €000	2015	2014
					Total €000	Total €000
Claims by members and employees of An Garda Síochána^b						
Under Garda Síochána Compensation Acts 1941-1945	93	3,661	1,340	—	5,001	6,319
Through the State Claims Agency for injuries received while on duty	57 ^c	504	319	41	864	497
Legal actions taken by Garda members	6	15	142	—	157	591
Ex gratia contributions towards Garda legal costs under Section 49 of the Garda Síochána Act 2005	2	—	4	—	4	—
Civil claims by members of the public						
Claims arising from actions of Gardaí in the performance of their duties	396 ^c	768	4,740	27	5,535	3,870
Claims (including by Garda members) resulting from accidents involving Garda vehicles	202 ^c	1,530	635	86	2,251	2,208

At 31 December 2015

- 1,038 claims outstanding under the Garda Síochána Compensation Acts (2014: 1,131)
- 196 civil claims outstanding relating to accidents involving Garda vehicles (2014: 186)
- 1,643 civil claims other than those involving Garda vehicles outstanding (2014: 926)

^a Other costs awarded relate to agency fees, investigator fees, medical fees etc.

^b Compensation payments amounting to €143,628 (2014: €108,503) 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.