

**Committee of Public Accounts**

**2017 Report of the Comptroller and Auditor General**

**Vote 20: An Garda Síochána; Appropriation Account**

**Briefing Material May 2019**

## **Vote 20 An Garda Síochána**

### **1. Vote Summary**

The Garda Síochána gross expenditure was €1.7 billion in 2017, which was comprised of 84 % in pay and pensions related expenditure, 5% in capital and the remainder of 11% in non-pay current expenditure.

There were 13,551 Garda members, and 2,192 whole time equivalent Garda Staff employees paid from the Vote at the end of December 2017 (14,032 and 2,429 at end of 2018).

### **2. Structure of the Garda Síochána Vote**

#### **Programme Budgeting**

The Garda Síochána Vote includes 20 individual subheads.

### **3. Appendices**

#### A- Financial Information

The original estimate, provisional outturn for 2018 and estimate for 2019 are set out in **Appendix A** and for ease of comparison, the outturn for 2017 is also included in this expenditure report.

#### B- Update on the Recommendations from the Comptroller and Auditor General Report 2017 on Overtime

## Appendix A -Financial Information

### Expenditure

	2017	2018	2018	2019
	Outturn	Estimate	Provisional	Budget
	€000	Provision* €000	Outturn €000	€000
A.1. (i)Salaries, Wages and Allowances	1,075,793	1,099,127	1,091,799	1,121,909
A.2. (ii)Travel and Subsistence	20,025	21,960	21,243	15,100
A.2. (iii) Training and Development and Incidental Expenses	22,945	23,079	23,554	11,527
A.2. (iv)Post and Telecom Services	35,770	40,655	45,556	39,447
A.2. (v)Office Equipment and External IT Services	39,637	44,476	43,440	61,093
A.2. (vi)Maintenance of Garda Premises	4,301	4,200	4,550	642
A.2. (vii)Consultancy Services and Value for Money and Policy Reviews	366	1,300	1,466	261
A.2. (viii)Station Services	20,452	23,400	22,351	17,801
A.2. (ix)Garda Reserve	205	250	165	1,395
A.3. Clothing and Accessories	3,116	8,000	7,839	6,263
A.4. Medical Aid Society	124	124	124	124
A.5. Transport	24,826	24,754	26,371	29,054
A.6. Communications and Other Equipment	30,414	28,496	30,090	29,460
A.7. Aircraft	1,437	1,700	2,037	1,050
A.8. Superannuation	326,749	338,525	336,828	346,261
A.9. Witnesses' Expenses	1,963	2,505	2,434	1,805
A.10. Compensation	16,215	14,853	14,194	16,620
A.11. Witness Security Programme	800	198	653	1,198
A.12. Capital Building / Refurbishment Programme - Divisional Headquarters (All Capital)	43,402	22,524	18,957	21,500
A.13. Garda College**		35,201	35,611	37,566
<b>GROSS TOTAL</b>	<b>1,668,540</b>	<b>1,735,327</b>	<b>1,729,262</b>	<b>1,760,076</b>

\*this included the supplementary budget- The additional net amount sought was €44.2m when savings in six subheads of €14.6m and greater than forecast Appropriations-in-Aid (by €13.9m) are taken into account

\*\* the Garda College was not shown separately prior to 2018

## Appropriation in Aid (Receipts)

	2017	2018	2018	2019
	Outturn	Estimate	Provisional	Budget
	€000	€000	€000	€000
Appropriation in Aid.				
1.Widows & Spouses' Scheme	11,797	11,800	11,926	11,278
2.Pension Deductions	22,296	22,700	22,733	21,528
3.Misc. Receipts (non-pay)	15,010	14,498	15,303	11,000
4.Garda College Receipts **		700	628	300
5.Firearms Fees	3,923	3,300	2,832	10,400
6.Safety Cameras	14,203	14,200	14,707	14,200
7.Pensions Levy	56,022	57,700	57,658	36,562
	<u>123,251</u>	<u>124,898</u>	<u>125,787</u>	<u>105,268</u>
NET TOTAL	<u>1,545,289</u>	<u>1,610,429</u>	<u>1,603,475</u>	<u>1,654,808</u>

\*this included the supplementary budget- The additional net amount sought was €44.2m when savings in six subheads of €14.6m and greater than forecast Appropriations-in-Aid (by €13.9m) are taken into account

\*\* the Garda College was not shown separately prior to 2018

**Appendix B - Update on the report from the Comptroller and Auditor General Report 2017 - Chapter 7, Management of overtime expenditure in An Garda Síochána**

Conclusions	Response (as at Sept 2017)	Update
<p><b>7.32</b> Management practices to control the overtime budget in 2017 were ineffective. Overtime expenditure significantly exceeded the estimate provision and contributed to the need for a supplementary estimate</p>	<p>An Garda Síochána recognise the requirement for robust controls for the management of the Garda budget, but a number of extenuating factors must be considered in the management of Garda overtime.</p> <p>The Garda pay deal implemented at the start of 2017 is estimated to have increased overtime costs by €28 million. In addition, An Garda Síochána is obliged to undertake certain duties over which it has no control such as attendance in courts, escorting prisoners to/from courts and assistance in the deportation of people from the country. The cost of the pay agreement reflected in the overtime expenditure and the cost of these types of non-discretionary duties was €53 million in 2017, leaving the balance of €79 million which can be considered as discretionary and within direct control. The discretionary element of the overtime cost is 8.4% of the payroll cost of €944 million in 2017, which is closer to the percentage of 4 – 5% recommended by the Government Economic and Evaluation Service.</p> <p>Other causes which are driving the overtime requirement are the establishment of new policing units such as the Cyber Crime and Divisional Protection Units. These new units have to be staffed by experienced Garda members which can put a drain on resources elsewhere which is back filled with overtime.</p> <p>In the circumstances of ongoing serious and life threatening activity by a number of organised crime gangs, An Garda Síochána, has determined that the most effective mitigation measure is to engage in operational activity, including surveillance, which would have the capacity to lead to particular suspects being apprehended at a time and location which would render it highly probable that a conviction</p>	<p>An Garda Síochána continues to closely monitor expenditure on overtime.</p> <p>The outturn for 2018 was €118m, which is a reduction of €14m on the 2017 outturn of €132m.</p> <p>The budget for overtime for 2019 is €95m and every effort will be made to keep expenditure within this figure.</p> <p>The expenditure on overtime for Q1 2019 is €22m compared to €28m for Q1 2018.</p> <p>A high level sub group, of the Senior Leadership Team, headed by the Deputy Commissioner has been set up to monitor and control overtime.</p>

	<p>for attempted murder and associated crime could be achieved. Apprehending suspects in such circumstances is very likely to lead to the said suspects pleading guilty to the criminal charges laid against them. It is assessed that such investment leads to considerable savings in the longer term, arising from avoiding the significant expense of a murder investigation.</p> <p>Undertaking operational activity of the nature described above is highly labour intensive involving considerable expense in the nature of overtime 'up front' with a view to apprehending suspects in the desired circumstances and protecting their intended victims from murder.</p> <p>In September 2018, comprehensive reviews of overtime commenced as an immediate measure to halt this overspend. The review will be completed by the end of September and will include a range of measures that will prioritise, target and control overtime to ensure that resources are used in the most efficient and effective way possible while minimising impact on frontline policing.</p>	
<p><b>7.33</b> Information systems in An Garda Síochána are deficient and fail to provide the depth of analysis required to effectively deploy staff resources, monitor use and identify potential economies and efficiencies</p>	<p>An Garda Síochána accept that there are deficiencies in the information systems within the organisation, to record, monitor and plan overtime which is due primarily to the lack of adequate funding in systems and skilled resources over the last number of years.</p> <p>To address this matter in the long term, a review of the Finance and Services Directorate will be undertaken to determine the appropriate structures, functions and financial management systems required to support the growth of the Garda organisation to 21,000 by 2021.</p>	<p>An external review of the Finance and Services Directorate is ongoing, and is expected to be completed in Q3 2019.</p>
<p><b>7.34</b> While some measures have been introduced in 2018 to curb overtime costs, there is no detailed plan of how the overtime bill can be substantially reduced and sustained.</p>	<p>The new roster and duty management system which is currently on trial in the Dublin Metropolitan Region Eastern Division will be an effective tool to manage and monitor staff resources, and make more efficient use of overtime within the organisation. The hybrid divisional policing model is another project which is envisioned will lead to greater efficiencies within administration and data analytics leading to stronger reporting and analysis on such discretionary spend as overtime and travel and subsistence.</p>	<p>The trial of the new roster and duty management system has been extended in the Dublin Metropolitan Region Eastern Region, and it is planned to roll it out to other centres later in the year.</p>

