

Appropriation Account 2024

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 2024 for the salaries and expenses of An 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 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €12.468 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.

Governance arrangements

An Garda Síochána has adhered to the general principles of the *Code of Practice for the Governance of State Bodies*, and in accordance with provision 2.6 of the code, the Accounting Officer will submit a comprehensive report to the Minister for Justice, Home Affairs and Migration annually. The annual report of An Garda Síochána for 2024 will be submitted to the Minister by the end of 2025.

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, Infrastructure, Public Service Reform and Digitalisation in circular 20 of 2024 have been applied in the preparation of the account and this includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024, except for the following.

To facilitate the transition of the appropriation account to the CGAS, An Garda Síochána has received a derogation in respect of CGAS 39A Employee Benefits Part A, paragraph 11.

The derogation in relation to short-term employee benefits is required as a result of challenges in calculating the holiday accrual due for all staff as of 31 December 2024. In order to produce the report necessary to prepare the holiday accrual calculation, upgrades are required to our current IT systems before the financial year end.

It is anticipated that this programme of work will form part of the priority workflow for the HR division in 2025. However, there are internal dependencies from a financial and IT specialist resource constraint capacity.

Land and buildings

The Minister 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. New builds paid by the Vote are transferred to the Office of Public Works on completion.

The operating cost statement at note 1 does not include a computed notional rent amount in respect of properties occupied by An Garda Síochána but owned by the Minister 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.

Inventory

Inventory includes certain high-volume, low-value consumable items, given their nature and need for monitoring and security.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Aircraft	20 years	5%
Boats	10 years	10%
Vehicles	4 years	25%
Software licences	2-5 years	50%-20%
Acquired/developed software	5 years	20%

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 human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officers of the Department of Justice, Home Affairs and Migration and of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to An Garda Síochána.

Financial control environment

A control environment comprising 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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- 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

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, jointly 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.

Procurement

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

An Garda Síochána has provided details of 113 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

An Garda Síochána complied with the guidelines with the exception of 65 contracts in excess of €25,000 (exclusive of VAT) in 2024 undertaken without a competitive process, totalling €14,219,147(exclusive of VAT) as set out below.

- Seven contracts with a value of €953,887 were for various facilities services procured without a competitive process. These services will be reviewed with the aim to tender and put contracts in place where necessary.
- Two contracts with a value of €100,042 were for accommodation services procured without a competitive process. These services will be reviewed with the aim to tender and put contracts in place where necessary.
- Two contracts with a value of €259,030 were for catering/event services procured without a competitive process. These services will be reviewed with the aim to tender and put contracts in place where necessary.
- Thirty-four instances with a value of €5,576,048 were for ICT services/equipment procured without a competitive process. These items will be reviewed and tendered for future supply.
- Five instances with a value of €4,861,162 were for medical services procured without a competitive process. These services will be reviewed with the aim to tender and put contracts in place where necessary.
- Fifteen contracts with a value of €2,468,978 were for a variety of purchases procured without a competitive process. These items will be reviewed and tendered for future supply.

The above contracts have been included in the 40/2002 annual return referenced above.

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.

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 the Risk and Policy Governance Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

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

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.

Cyber security programme

An Garda Síochána has embarked on robust security programme across the organisation to bolster the overall security posture of An Garda Síochána. This is aimed at reducing our overall risk and ensuring alignment with NCSC (Public Sector Baseline Standards) and NIS2 directives. This has involved the implementation of governance and risk frameworks and the introduction of advanced security technologies to ensure a cohesive and well-co-ordinated security programme.

The security programme has implemented a multi-layered approach to mitigate risks across all aspects of information and communications technology. Additional steps have been made to raise cyber security awareness across all Garda personnel. This will be further increased with the introduction of appropriate cyber training tooling. An Garda Síochána will continue to augment and improve its capability to identify and respond to real time cyber security threats ensuring we adapt in line with the changing landscape.

Garda payroll and pension overpayments

The overpayment of Garda members and staff salaries arises largely from the late notification of sick leave, retirements, resignations, and unpaid maternity leave and family friendly application to the Payroll Shared Service Centre. To 31 December 2024, recovery plans have been agreed in respect of 50% of identified overpaid Garda members and staff salaries.

Recovery plans have been agreed in respect of 6% of identified overpaid Garda pensions. 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.

Migration from Oracle to Core Expenses

During 2024, An Garda Síochána migrated its travel and subsistence (T&S) processing and payment system from the Oracle T&S module with the Department of Justice, Home Affairs and Migration, to Core Expenses with the National Shared Services Office.

The migration to Core Expenses was organisation wide. Core Expenses offers greater control over approvals and payments of T&S claims than its predecessor. Core Expenses requires each approver to have a unique login and approvals can be traced back to individuals rather than divisions. This traceability introduces additional governance and accountability rules.

Review of effectiveness

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.

Internal financial control issues

Travel and subsistence claims

An Garda Síochána, with the support of an external Financial and Tax Advisory Service analysed and quantified the value of a historical tax liability relating to T&S claims, and made an unprompted voluntary qualifying disclosure to Revenue in December 2023. An Garda Síochána continue to engage with Revenue on this disclosure.

Inventory

In 2024, An Garda Síochána has taken steps to address identified weaknesses in relation to stock issues arising from resource constraints and system utilisation. Recruitment of additional staff directly into stores to replace contracted staff, investment in systems integrity and optimisation will assist in the objective of improving processes to provide assurance and strengthen controls in stock counting and valuation. It is noted that the value of inventory is understated in the statement of financial position due to some stock being valued net of VAT, the maximum value of which is circa €3 million. A review of inventory valuation will be completed in order to ensure the correct value is disclosed in the accounts going forward. The expected date of review is end June 2026, postponed due to the delayed planned migration to the NSSO module.

Non-public duty receipts

Weaknesses were identified in relation to the invoicing and collection of non-public duty fees. An Garda Síochána carried out a review in 2024 and aims to formalise procedures in 2025.

An Internal Control Framework was designed and implemented by An Garda Síochána in 2021 as instructed by the Audit and Risk Committee. In 2024, a project to enhance the control framework within the Finance Directorate commenced. This framework involves explicitly assigning control owners and control performers to increase transparency and compliance within the organisation and to continuously monitor compliance against the controls with a view to manage risk and drive continuous improvement.

No other weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

JA Harris

Accounting Officer
Garda Síochána

27 August 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

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 2024 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 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

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 appendix to this report. 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 that statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that a material level of non-compliance with procurement rules occurred in respect of contracts that operated in 2024.

Accommodation costs for policing the UEFA Europa League final

Chapter 8 of my *Report on the Accounts of the Public Services* for 2024 outlines the findings of an examination of the costs incurred on Vote 20 in respect of hotel accommodation booked for Garda Síochána members policing the event in May 2024.

Seamus McCarthy
Comptroller and Auditor General

25 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities 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 account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 20 Garda Síochána

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Working with communities to protect and serve			
	<i>Original</i>	2,355,516		
	<i>Deferred surrender</i>	15,000		
	<i>Supplementary</i>	66,880		
		2,437,396	2,411,240	2,303,541
	Gross expenditure	2,437,396	2,411,240	2,303,541
	<i>Deduct</i>			
B	Appropriations-in-aid			
	<i>Original</i>	104,206		
	<i>Supplementary</i>	29,000		
		133,206	136,104	134,867
	Net expenditure			
	<i>Original</i>	2,251,310		
	<i>Deferred surrender</i>	15,000		
	<i>Supplementary</i>	37,880		
		2,304,190	2,275,136	2,168,674

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 spending in the following year. €16,586,000 of unspent allocations in respect of the capital elements of subhead A7 and A.12 was carried forward to 2025.

	2024	2023
	€	€
Surplus	29,053,919	25,273,481
Deferred surrender	(16,586,000)	(15,000,000)
Surplus to be surrendered	12,467,919	10,273,481

JA Harris

Accounting Officer
Garda Síochána

27 August 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	640,418	627,048
Pay	1,498,470	1,415,334
Non pay	272,352	261,159
Gross expenditure	2,411,240	2,303,541
<i>Deduct</i>		
Appropriations-in-aid	136,104	134,867
Net expenditure	2,275,136	2,168,674
 Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(42,125)	
Depreciation	19,871	
Loss on disposal	133	
<i>Intangible assets (note 2.2)</i>		
Purchases	(1,140)	
Amortisation	4,917	
	(18,344)	(18,365)
 Changes in net current assets		
Decrease in inventories	1,656	
Increase in prepayments	(897)	
Increase in accrued income	(2,477)	
Increase in accrued expenses	78,949	
	77,231	(1,184)
Direct expenditure	2,334,023	2,149,125
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	21,597	20,759
Net programme cost	2,355,620	2,169,884

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.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	21	21
Vote 13	Office of Public Works	21,470	19,737
Vote 18	National Shared Services Office	2,521	2,571
Vote 24	Justice – Financial Shared Services Centre ^a	2,836	3,018
Cost of services provided to other Votes		(5,251)	(4,588)
		21,597	20,759

Note ^a The costs of superannuation payments made to civilian staff are included in Vote 24 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 outlined below. The costs involved are not reflected in the table.

- 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 2024 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.

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	106,139	79,273
Intangible assets	2.2	2,957	6,734
		109,096	86,007
Current assets			
Bank and cash	2.3	53,470	111,217
Inventories	2.4	27,159	28,815
Prepayments	2.5	32,467	31,570
Accrued income	2.6	6,091	3,614
Other debit balances	2.7	38,537	22,496
		157,724	197,712
<i>Less</i>			
Current liabilities			
Accrued expenses	2.8	105,652	16,541
Other credit balances	2.9	68,009	114,830
Net Exchequer funding	2.10	23,998	18,883
		197,659	150,254
Net current (liabilities)/assets		(39,934)	47,458
Net assets		69,161	133,465
Represented by:			
State funding account	2.11	69,161	133,465

2.1 Property, plant and equipment

	Aircraft and boats	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation ^a						
At 1 January 2024	17,453	111,775	98,316	4,014	27,601	259,159
Additions	—	23,576	6,341	22	22,348	52,287
Disposals ^b	—	(6,562)	(5,954)	—	—	(12,516)
Transfer ^c	—	—	—	—	(5,417)	(5,417)
At 31 December 2024	17,453	128,789	98,703	4,036	44,532	293,513
Accumulated depreciation						
At 1 January 2024	13,274	80,249	83,644	2,719	—	179,886
Depreciation for the year	626	13,931	5,092	222	—	19,871
Depreciation on disposals	—	(6,431)	(5,952)	—	—	(12,383)
At 31 December 2024	13,900	87,749	82,784	2,941	—	187,374
Net assets						
At 31 December 2024	3,553	41,040	15,919	1,095	44,532	106,139
At 31 December 2023	4,179	31,526	14,672	1,295	27,601	79,273

- Note ^a The value of additions in 2024 does not include capital expenditure totalling €5.885 million incurred on Terminal 7, Rosslare Europort. The value of the related assets is recorded as property, plant and equipment additions in the statement of financial position of Vote 13 Office of Public Works.
- ^b As a result of a review carried out on ICT assets in 2024 involving a reclassification of software, €5.954 million worth of assets were removed from the fixed asset register.
- ^c Capital expenditure with a gross value of €5.417 million was transferred to the OPW to be recorded in the appropriation account of Vote 21 Prisons from 2024.

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2024	90,178	90,178
Additions	1,140	1,140
At 31 December 2024	91,318	91,318
Accumulated amortisation		
At 1 January 2024	83,444	83,444
Amortisation for the year	4,917	4,917
At 31 December 2024	88,361	88,361
Net assets		
At 31 December 2024	2,957	2,957
At 31 December 2023	6,734	6,734

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances	47,354	105,488
Commercial bank account balance ^a	6,116	5,729
	53,470	111,217

Note ^a An Garda Síochána maintains 60 divisional/unit imprest commercial bank accounts (2023: 86 accounts), which will be reduced further in line with proactive risk mitigation measures ongoing within An Garda Síochána.

2.4 Inventories

at 31 December	2024	2023
	€000	€000
Stationery	275	550
Telecommunications stock	926	2,560
Clothing	20,843	20,174
Technical Bureau supplies	95	137
United Nations service stock	127	212
Armoury	3,845	4,304
Miscellaneous	1,048	878
	27,159	28,815

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
National digital radio payments	9,544	8,854
ICT payments	18,817	16,381
Telecoms	3,877	5,774
Other	229	561
	32,467	31,570

2.6 Accrued income

at 31 December	2024	2023
	€000	€000
Due for services	3,603	3,614
Fixed charge notices	2,488	—
	6,091	3,614

2.7 Other debit balances

at 31 December	2024	2023
	€000	€000
Imprests	1,025	799
Payroll suspense account (Paypath)	33,408	20,788
Cycle to Work scheme	709	691
Other debit suspense items	177	218
OPW – Terminal 7, Rosslare	3,218	—
	38,537	22,496

2.8 Accrued expenses

at 31 December	2024	2023
	€000	€000
ICT	8,445	2,517
Purchase of vehicles	2,794	—
Specialist equipment	—	4
Travel and subsistence	1,910	1,747
Fuel and maintenance	1,486	1,304
Station services	2,322	1,693
Storage and training	1,672	909
Communication and other equipment	4,399	4,861
ICT equipment	267	150
Clothing	127	350
College	1,650	336
Other	3,225	2,670
Payroll accrual (note 2.15)	77,355	—
	105,652	16,541

2.9 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	32,073	62,534
Pay related social insurance	15,023	30,408
Professional services withholding tax	1,667	640
Value added tax	1,247	867
Road Traffic Act fines	1,635	9,500
Tax on pension contributions refunds	1	14
An Garda Síochána Superannuation Scheme	1,139	997
Garda division account balances	5,135	3,698
OPW	4,343	1,304
	62,263	109,962
Suspense		
Payroll deductions held in suspense	3,950	4,600
Garda reward fund (note 5.8)	142	130
Other credit suspense items	1,654	138
	5,746	4,868
	68,009	114,830

2.10 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	12,468	10,273
Deferred surrender	16,586	15,000
Exchequer grant undrawn	(5,056)	(6,390)
Net Exchequer funding	23,998	18,883

Represented by:**Debtors**

Bank and cash	53,470	111,217
Debit balances: suspense	38,537	22,496
	<u>92,007</u>	<u>133,713</u>

Creditors

Due to the State	(62,263)	(109,962)
Credit balances: suspense	(5,746)	(4,868)
	<u>(68,009)</u>	<u>(114,830)</u>
	23,998	18,883

2.11 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		133,465	113,916
Disbursements from the Vote			
Estimate provision	Account	2,304,190	
Deferred surrender	Account	(16,586)	
Surplus to be surrendered	Account	<u>(12,468)</u>	
Net vote		2,275,136	2,168,674
Expenditure borne elsewhere	1.1	21,597	20,759
Non-cash items			
Asset transferred to the OPW	2.1	(5,417)	—
Net programme cost	1	<u>(2,355,620)</u>	<u>(2,169,884)</u>
Balance at 31 December		69,161	133,465

2.12 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	38,008	17,660
Capital projects and programmes	77,296	31,285
Total of legally enforceable commitments	115,304	48,945

Note ^a The commitments in relation to the procurement of goods and services at the end of 2024 amounted to €38 million. The Go Safe Contract commitment was €17.37 million, which consists of contracts in place until October 2025. Other commitments include clothing €1.068 million, telecommunications €2.766 million, ICT €10.674 million, vehicles €3.587 million, and the balance of €2.53 million across other subheads.

b) Major capital projects where the project value exceeds €20 million

Programme/ project	Expenditure			Expected lifetime project cost	
	To 31 Dec 2023	In 2024	Committed	2024	2023
	€000	€000	€000	€000	€000
Terminal 7, Rosslare Europort ^a	17,537	5,885	4,355	27,777	27,777
Portlaoise Divisional Headquarters ^b	—	4,313	57,276	61,589	—
Aircraft ^c	10,500	4,200	6,300	21,000	21,000
Helicopters ^c	10,920	9,365	9,365	29,650	13,650
	38,957	23,763	77,296	140,016	62,427

Notes ^a An Garda Síochána is co-funding, through Vote 20, the construction of a new border facility (Terminal 7) at Rosslare Harbour. The Office of Public Works is delivering the project on an agency basis. An Garda Síochána's agreed share of the total project cost is 11.77%. The commitments figure represents the costs to be borne by Vote 20 until completion of the project (expected to be October 2025). The entire asset will be included in the statement of financial position for Vote 13 Office of Public Works.

^b Refurbishment works are being carried out at Portlaoise Garda Station. Works are expected to be completed in 2027.

^c An Garda Síochána is updating its aircraft fleet with the purchase of a new fixed wing aircraft and two helicopters. Expected delivery is phased between 2025 - 2027. The expected spend noted above excludes any taxes on importation of the aircraft fleet, for which derogation is currently being sought with the Revenue Commissioners.

Significant variations

An explanation is provided below in relation to any major capital project where the expected lifetime project cost changed in 2024 by more than €1 million compared to 2023.

Helicopters

Increase in expected total spend: €16 million

The increase in expected lifetime project costs of the helicopters of €16 million is as a result of the purchase of an additional helicopter in 2024.

2.13 Matured liabilities

An Garda Síochána had matured liabilities of €1.598 million due to the State Claims Agency at the year end 2024.

2.14 Contingent liabilities

An Garda Síochána is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. In addition, an unprompted qualifying voluntary disclosure was made to the Revenue Commissioners in December 2023. Matters arising are ongoing.

2.15 Impact of accounting policy changes in 2024

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024. The implementation had the following impact on the State funding balance.

	2024
	€000
Payroll accrual ^a	<u>(77,355)</u>

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

			2024	2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	Original	1,438,191		
	Supplementary	61,000		
		1,499,191	1,498,470	1,415,334
ii	Travel and subsistence			
	Original	20,818		
	Supplementary	4,819		
		25,637	23,699	22,028
iii	Training and development			
	Original	1		
	Supplementary	—		
		1	—	—
iv	Operational services, supplies and sundry equipment			
	Original	37,541		
	Supplementary	14,022		
		51,563	50,256	45,971
v	Digital capital investment and IT expenses			
	Original	155,314		
	Supplementary	(6)		
		155,308	158,701	156,990
vi	Premises expenses			
	Original	31,235		
	Supplementary	6,856		
		38,091	37,226	34,905
vii	Policy reviews, consultancy services and research			
	Original	1,966		
	Supplementary	1,500		
		3,466	2,312	1,142
viii	Garda Reserve			
	Original	1,395		
	Supplementary	(1,246)		
		149	158	123
		1,773,406	1,770,822	1,676,493

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been reclassified to reflect the new structure.

Significant variations

This note outlines the reasons for significant variations (+/- 25% and €100,000) in administration expenditure

iv Operational services, supplies and sundry equipment

Estimate provision €37.541 million; outturn €50.256 million

The increase of €12.715 million is due to increases in miscellaneous costs totalling €3.8 million in areas such as advertising. In addition, there were increases in the expenses of persons detained due to translations and medical costs (€3.5 million), towing costs (€3.8 million) and postal services (€1.3 million).

viii Garda Reserve

Estimate provision €1.395 million; outturn €0.158 million

The shortfall in expenditure of €1.237 million on Garda Reserve was due to recruitment targets not being achieved and not all members of the Garda Reserve worked sufficient hours to be eligible for the relevant allowance payment. At 31 December 2024, there were 319 members of the Garda Reserve.

Programme A Working with communities to protect and serve

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	1,438,191		
	<i>Supplementary</i>	61,000		
			1,499,191	1,498,470
A.2	Administration – non pay			1,415,334
	<i>Original</i>	248,270		
	<i>Supplementary</i>	25,945		
			274,215	272,352
A.3	Clothing and accessories			261,159
	<i>Original</i>	18,870		
	<i>Supplementary</i>	(8,447)		
			10,423	10,280
A.4	St Paul's Garda Medical Aid Society		—	— ^a
A.5	Transport			
	<i>Original</i>	31,278		
	<i>Supplementary</i>	8,613		
			39,891	44,146
A.6	Communications and other equipment			36,367
	<i>Original</i>	37,026		
	<i>Supplementary</i>	(1,805)		
			35,221	38,632
A.7	Aircraft			29,232
	<i>Original</i>	1,601		
	<i>Deferred surrender</i>	8,000		
	<i>Supplementary</i>	8,403		
			18,004	15,503
A.8	Superannuation, etc.			22,821
	<i>Original</i>	458,050		
	<i>Supplementary</i>	(16,576)		
			441,474	436,753
A.9	Witnesses' expenses			426,283
	<i>Original</i>	1,905		
	<i>Supplementary</i>	944		
			2,849	2,858
A.10	Compensation			2,724
	<i>Original</i>	17,520		
	<i>Supplementary</i>	50		
			17,570	21,633
				15,650

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.11	Witness security programme			
	Original	1,198		
	Supplementary	(448)		
			750	150
A.12	Capital building programme			
	Original	57,355		
	Deferred surrender	7,000		
	Supplementary	(8,120)		
			56,235	47,248
A.13	Garda College			
	Original	44,252		
	Supplementary	(2,679)		
			41,573	35,961
		2,437,396	2,411,240	2,303,541

Note a Subhead A.4 was withdrawn from use in 2024. The contribution to the St Paul's Garda Medical Aid Society is now included in administration non-pay subhead iv Operational services, supplies and sundry equipment. Comparative figures have been adjusted as required to account for the €124,000 contribution to the Society in 2023.

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3 Clothing and accessories

Estimate provision €18.870 million; outturn €10.280 million

The underspend of €8.590 million was due to the timing for the purchase new body armour.

A.5 Transport

Estimate provision €31.278 million; outturn €44.146 million

The increase in capital expenditure was due to additional capital investment in the Garda fleet and an increase in the cost of the provision of vehicles (€10.66 million) and the increase in maintenance and miscellaneous costs during 2024 (€2.2 million).

A.7 Aircraft

Estimate provision €1.601 million; deferred surrender €8 million; outturn €15.503 million

There was a stage payment on an aircraft for €5.56 million which An Garda Síochána was contractually obliged to pay in 2024 and a stage payment of €8 million on a second helicopter in December 2024.

A.8 Superannuation

Estimate provision €458.050 million; outturn €436.753 million

The underspend was due to a lower number of Garda retirements than the level initially anticipated.

A.9 Witnesses' expenses

Estimate provision €1.905 million; outturn €2.858 million

The increase in expenditure of €953,000 was due to the nature of this demand led operational subhead, which makes it difficult to predict the level and timing of expenditure.

A.10 Compensation

Estimate provision €17.520 million; outturn €21.633 million

The increase in expenditure of €4.113 million was due to the unpredictable nature and amounts of compensation awarded.

A.11 Witness security programme

Estimate provision €1.198 million; outturn €0.45 million

The shortfall in expenditure of €748,000 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 €57.355 million; deferred surrender €7 million; outturn €26.470 million

An Garda Síochána works very closely with the OPW and the Department of Justice, Home Affairs and Migration to ensure capital projects are progressed in line with budget allocation. However, there can be unforeseen delays, for example planning permission, that result in spend falling into different years.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	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>	1,250		
		12,528	12,729	13,096
2	Contribution to the Garda Síochána pensions scheme			
	<i>Original</i>	21,528		
	<i>Supplementary</i>	3,916		
		25,444	25,959	25,405
3	Garda College receipts			
	<i>Original</i>	600		
	<i>Supplementary</i>	207		
		807	857	670
4	Firearm fees			
	<i>Original</i>	3,000		
	<i>Supplementary</i>	(239)		
		2,761	3,247	3,854
5	Safety cameras – certain receipts from fixed charges			
	<i>Original</i>	16,300		
	<i>Supplementary</i>	1,460		
		17,760	17,998	12,993
6	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	41,300		
	<i>Supplementary</i>	11,778		
		53,078	54,025	50,587
7	Miscellaneous receipts (note 4.2)			
	<i>Original</i>	10,200		
	<i>Supplementary</i>	10,628		
		20,828	21,289	28,262
		133,206	136,104	134,867

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000).

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

Estimate provision €11.278 million; realised €12.729 million

The increase of €1.45 million is linked to the overall increase in 2024 payroll costs which resulted in higher contributions.

2 Contributions to the Garda Síochána pensions scheme

Estimate provision €21.528 million; realised €25.959 million

The increase of €4.431 million was due to the overall increase in 2024 payroll costs which resulted in higher contributions.

3 Garda College receipts

Estimate provision €600,000; realised €857,000

The increase of €257,000 was due to the impact of increased activity in the college in 2024.

4 Firearm fees

Estimate provision €3 million; realised €3.247 million

The increase of €247,000 was due to the timing of the receipts.

5 Safety cameras - certain receipts from fixed charges

Estimate provision €16.3 million; realised €17.998 million

The increase of €1.698 million was due an increase in the contracted hours of the service providers.

6 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €41.3 million; realised €54.025 million

The increase of €12.725 million was due to the increase in payroll expenditure.

7 Miscellaneous receipts (note 4.2)

Estimate provision €10.2 million; realised €21.289 million

The increase of €11.089 million was due to the nature of some receipts accounted for within this subhead and the unpredictability of the timing and value of the receipts.

4.2 Miscellaneous receipts

	2024	2023
	€000	€000
Payments for non-public duty services rendered by Gardaí	5,767	8,442
Repayments of car advances	6	1
Recovery in respect of damage to official vehicles and other Garda property	9	9
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	5,220	5,440
Fees for accident and malicious damage reports	477	474
Contribution for living quarters	49	47
Recoupment of witnesses' expenses	—	4
Recoupment of salaries	103	16
Percentage charge to insurance companies for collection of insurance premiums	123	128
EU receipts ^a	2	5,403
Taxi licence fees	421	329
Road Traffic Act – fees charged for motoring offences	4,349	3,211
Fingerprint fees for employment and visa purposes	105	95
Garda masts	1,062	1,162
Carrier liability	1,420	1,774
Age cards	36	51
Unclassified items	2,140	1,675
Repayments of overpayments of salary	—	1
	21,289	28,262

Note ^a EU funds received in 2024 are recorded in other credit suspense items in note 2.9, and in miscellaneous note 6.6.

4.3 Fixed charge notice receipts

Total receipts from fixed charge notices in 2024 were €29.855 million (2023: €31.393 million). Of this, €17.998 million (2023: €12.993 million) was retained as appropriations in aid to fund the Go-Safe contract. The balance of €11.855 million was payable to the Exchequer, as indicated in the following note.

4.4 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	9,500	1,050
Collected	11,855	18,750
Transferred to the Exchequer	(19,720)	(10,300)
Balance at 31 December	1,635	9,500

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Garda members	14,158	13,957
Student Gardaí	453	446
Garda staff	3,678	3,255
	18,289	17,658

5.2 Pay

	2024	2023
	€000	€000
Pay	970,887	920,756
Higher, special or additional duties allowances	604	584
Other allowances	225,604	215,077
Overtime	200,849	183,802
Employer's PRSI	134,827	123,802
Total pay	1,532,771	1,444,021

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	
			2024 €	2023 €
Higher, special or additional duties allowances	131	19	56,258	55,006
Overtime and extra attendance	15,394	7,730	79,444	80,194
Shift and roster allowance	14,569	11,534	45,116	90,217
Miscellaneous	14,929	650	32,700	32,946
Foreign service allowances	7	6	79,025	75,139
Extra remuneration in more than one category	14,520	13,321	105,806	103,908

5.4 Payroll overpayments

at 31 December	Number of recipients	2024 €000	2023 €000
Overpayments	2,570	2,535	2,286
Recovery plans in place	1,291	1,588	1,759
Pension overpayments	515	1,487	999
Recovery plans in place	31	508	136

Note ^a The figures are cumulative and include overpayments still outstanding from previous years

5.5 An Garda Síochána employee pay bands

The number of employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	4,345	4,197
60,000	69,999	1,130	1,366
70,000	79,999	2,246	3,069
80,000	89,999	3,549	3,735
90,000	99,999	2,650	2,312
100,000	109,999	1,770	1,366
110,000	119,999	1,128	667
120,000	129,999	475	307
130,000	139,999	213	117
140,000	149,999	89	45
150,000	159,999	27	15
160,000	169,999	18	11
170,000	179,999	6	4
180,000	189,999	4	2
190,000	199,999	1	—
200,000	269,999	—	—
270,000	279,999	1	—
280,000	309,999	—	—
310,000	319,999	—	1
320,000	329,999	1	—
330,000	379,000	—	—
380,000	389,999	1 ^a	—

Note ^a This amount relates to pay-related arrears from 2017- 2024 inclusive.

5.6 Remuneration and taxable benefits of Accounting Officer

The Accounting Officer's remuneration and taxable benefits for the financial year was as follows.

	2024	2023
	€000	€000
Basic pay	303	290
Benefit in kind	22	22
Allowances	1	1
	326	313

The BIK amount relates to the provision of accommodation. It is not a paid allowance and does not increase the overall gross pay. The calculated value for the purpose of deducting tax, specified above, is in accordance with Revenue requirements.

The Accounting Officer does not receive any pension benefits as part of his remuneration package.

5.7 Other remuneration arrangements

Five retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €6,238. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.8 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.

	2024	2023
	€000	€000
Balance brought forward on 1 January	130	481
Receipts	72	56
Payments	(60)	(407)
Balance on 31 December	142	130

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2024 €000	2024 €000	2023 €000
Disclosures Tribunal ^a	2017	5,059	—	121

Note ^a The Disclosures Tribunal was established to investigate protected disclosures made under the Protected Disclosures 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.

6.2 Statement of losses (Garda vehicles, etc.)

A total of 457 accidents involving Garda vehicles were reported in 2024 (2023: 421). Damage to official vehicles and other costs amounted to €1,044,175. Compensation totalling €91,628 was recovered.

6.3 Fraud and suspected fraud

There were no detected/alleged fraud instances in 2024 (2023: nil).

6.4 Deferred surrender

Deferred surrender comprises savings in 2024 of €16.586 million in capital expenditure in subhead A7 and A.12 that were carried over to 2025.

6.5 Compensation and legal costs

Payments/costs paid by An Garda Síochána in the year

	Claims by Garda members ^{b e}		Civil claims by members of the public and employees		Total 2024	Total 2023
	Under Garda Síochána Acts ^a	Through SCA for injuries while on duty ^b	Arising from actions of Gardaí in performance of duties ^c	Arising from accidents involving Garda vehicles ^c		
Number of cases	859	57	205	204	1,325	715
	€000	€000	€000	€000	€000	€000
An Garda Síochána's own legal costs	—	223	787	279	1,289	713
Payments by/on behalf of An Garda Síochána						
Compensation	6,178	394	2,817	2,871	12,260	9,520
Legal costs	3,047	694	2,855	805	7,401	5,241
Other costs ^d	811	59	64	139	1,073	322
2024 Total	10,036	1,370	6,523	4,094	22,023	15,796
2023 Total	7,341	2,051	4,428	1,976	15,796	

Note ^a Included in number of cases is 558 payments in relation to the repayment of PIRB assessment fees under Garda Compensation Scheme.

^b These may include part payments over a number of years for individual cases.

^c This includes claims by employees of An Garda Síochána.

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

^e Compensation payments amounting to €62,251 (2023: €66,455) 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.

At 31 December 2024, there were

- 649 claims outstanding under the Garda Síochána Compensation Acts (2023: 1,122).
- 92 civil claims outstanding relating to accidents involving Garda vehicles (2023: 234).
- 6,153 civil claims other than those involving Garda vehicles outstanding (2023: 5,271)

An Garda Síochána has a matured liability of €1.6 million being the total outstanding costs due to the State Claims Agency.

Cumulative costs of cases completed in 2024

	Claims by Garda Members		Civil claims by Members of the public and employees		Total
	Under Garda Síochána Acts	Through SCA for injuries while on duty	Arising from actions of Gardaí in performance of duties	Arising from accidents involving Garda vehicles	
Number of cases	584	22	133	148	887
	€000	€000	€000	€000	€000
An Garda Síochána's own legal costs	—	282	666	262	1,210
Payments by/on behalf of An Garda Síochána					
Compensation	5,522	1,632	2,556	3,211	12,921
Legal costs	3,064	836	4,147	926	8,973
Other costs	—	109	144	111	364
Total	8,586	2,859	7,513	4,510	23,468

6.6 EU funding

Funds were received for three (2023: four) EU funded projects in 2024. The funds received in the year are as follows.

	2024	2023
	€000	€000
Internal Security Fund	1,090	1,422
EPRIS Pilot	—	74
EPRIS Schlusszahlung	301	—
Underserved	—	28
GEMS	9	9
	1,400	1,533

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 2021 to 2027 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.

EPRIS (European Police Records Index System) is a follow on project to EPRIS ADEP (Automation of Data Exchange Processes) 2.0 and builds upon the work done under the EPRIS-ADEP Pilot project. It demonstrates the feasibility of ADEP Technology by providing a system for the localisation of relevant decentralised data using already existing Europol infrastructure, in particular EON and SIENA. The software supports the concept of 'privacy by design', serving robust data protection. Project EPRIS Pilot has reached completion date and is currently undergoing Technical Administration in preparation for CFS and FSIGN.

UNDERSERVED Cyber Threat Reporting Platform is a project to develop a threat reporting platform for use by sections vulnerable to cyber-attack, but without the means to mitigate. The focus will be on the humanitarian sector. UNDERSERVED will pull together a system which will conduct automated file analysis and produce comprehensive and sophisticated threat reports that can be shared with the community at risk and with law enforcement.

GEMS (Gaming Ecosystem as a Multi-layered Security Threat) is an interdisciplinary, mixed method and cross-sectoral project bringing together experts from academia, AI, policy and law enforcement to pioneer innovative solutions and avert the spread of extremism within the gaming community. It will equip law enforcement with a training curriculum and an AI tool, designed to detect and prevent extremist content in online gaming. It will also establish a cross-sectoral network against gaming-related extremism and promote public awareness.

6.7 Support for representative associations

Included in subhead A.1 is a total of €577,940 (2023: €242,465) in respect of the remuneration of members of An Garda Síochána on special leave with pay to members representative bodies or assigned to welfare organisations.

In addition, representative associations received funding during 2024 of €300,904 (2023: €282,020) as follows.

Representative associations	2024 €	2023 €
Grant to Association of Garda Superintendents	58,000	58,000
Grant to Association of Chief Superintendents	58,000	58,000
Contributions towards cost incurred by member's representative bodies and other welfare organisations for postal, telecommunications and accommodation services.	184,904	166,020