

## **Appropriation Account 2023**

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### **Vote 20**

### **Garda Síochána**

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## 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 2023 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 2023, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €10.273 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 adopted 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 annually. The annual report of An Garda Síochána for 2023 will be submitted to the Minister for Justice by the end of 2024.

## 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, National Development Plan Delivery and Reform in circular 22 of 2023, have been applied in the preparation of the account except for the following.

### **Land and buildings**

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

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 for Justice or by the Office of Public Works. As a result, the full economic cost of the service provided by An Garda Síochána is not reflected in the operating cost statement.

### ***Inventory***

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

### ***Depreciation***

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

The standard depreciation rates are applied in respect of 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
- software licences: 50%-20% per annum
- acquired/developed software: 20% per annum.

## **Statement on internal financial control**

### ***Responsibility for system of internal financial control***

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

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

### ***Shared services***

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

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

### ***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 all 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 and, in particular, that

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

#### ***Internal audit and Audit and Risk Committee***

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

#### ***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. Expenditure on goods and services, including the cost of contractor/managed services, amounted to a total of €392.4 million in 2023.

An Garda Síochána has provided details of 105 non-competitive contracts in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

#### ***Non-compliance with procurement rules***

An Garda Síochána complied with the guidelines with the exception of 47 contracts in excess of €25,000 (exclusive of VAT) undertaken without a competitive process, totalling €5,924,621 (exclusive of VAT) as set out below.

- Nine cases to a value of €637,950 for various facilities services were procured without competitive procurement. These services will be reviewed with the aim to tender and put contracts in place where necessary.
- Five cases to a value of €859,153 for various equipment provisions were procured without competitive procurement. These services will be reviewed with the aim to tender and put contracts in place where necessary.
- Two cases to a value of €580,900 for uniforms/accessories were procured without competitive procurement. These items will be reviewed and tendered for future supply.

- One case to a value of €101,612 in respect of ICT Services/equipment where no contract was in place.
- One case to a value of €92,363 in respect of premises hire where no contract was in place
- The other 29 cases with a value of €3,652,643 related to a variety of purchases without competitive procurement.

The above procurements 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. Risk management is supported by a Risk and Policy Governance Board, a dedicated Garda Risk Management Unit and a Risk Champion Network.

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

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

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

### ***Ongoing monitoring and review***

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

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

### ***Garda payroll and pension overpayments***

The overpayment of Garda members and staff salaries arises largely from the late notification of sick leave, retirements, resignations, unpaid maternity leave and family friendly application to the Payroll Shared Service Centre. To 31 December 2023, recovery plans have been agreed in respect of 73% of identified overpaid Garda members and staff salaries.

Recovery plans have been agreed in respect of 4% 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.

*Computer Aided Dispatch (CAD) system*

The new Garda SAFE (CAD2) system was rolled out nationally during 2023. It greatly enhances both operator and management decision support, introduces additional governance and accountability rules, and captures supporting rationale and background information in relation to decisions made.

**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 the historical tax liability and made an unprompted voluntary qualifying disclosure to Revenue in December 2023. The total payment amounted to €7,499,999. This includes a disputed payment which we continue to engage with Revenue on. This disclosure, which stemmed from a review of travel and subsistence claims has necessitated some changes to the management of and control environment involving travel and subsistence claims, with other areas being reviewed also. There remains ongoing engagement with Revenue to conclude matters.

*Inventory*

In 2023, An Garda Síochána has taken steps to address identified weaknesses in relation to stock issues which followed from the lack of availability of personnel. Additional resources have been hired including the establishment of a Head of Procurement and Services position, and the recruiting of additional staff directly into stores. This will enable a focus on improving the warehouse management team.

Full stock takes have also been performed, and progress made in relation to the reintroduction of cycle counting to the stores, expected in 2024. This will contribute to enhanced accuracy, complimented by parallel projects on stock management (procedures and process for movement in and out) and planning.

It is noted that inventory is understated in the statement of financial position due to some stock being valued net of VAT. A review of inventory valuation will be completed in order to ensure the correct value is disclosed in the account.

*Non-public duty receipts*

Weaknesses were identified in relation to the invoicing and collection of non-public duty fees. An Garda Síochána will seek to formalise procedures in regard to the billing and receipting of non-public duty invoices.

No other weaknesses in internal financial control were identified in relation to 2023 that require disclosure in the appropriation account.

**JA Harris**  
Accounting Officer  
An Garda Síochána

27 September 2024

## **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

#### **Vote 20 Garda Síochána**

##### **Opinion on the appropriation account**

I have audited the appropriation account for Vote 20 Garda Síochána for the year ended 31 December 2023 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 2023, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery and Reform.

##### ***Basis of opinion***

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the 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.

##### ***Basis of recognition of charges in respect of Rosslare Terminal 7***

Without qualifying my opinion, I draw attention to note 2.12 to the appropriation account which deals with commitments of the Vote at the end of 2023. This discloses that €17.5 million was charged to Vote 20 in 2023 in respect of An Garda Síochána's share of the costs of developing a new border control facility (Terminal 7) at Rosslare Europort. The charges were recorded against subhead A.12 capital building programme expenses on the direct instructions of the Department of Public Expenditure, National Development Plan Delivery and Reform.

In my view, €10.9 million of the charge is not compliant with the *Public Financial Procedures* guidelines published by the Department, or with the accounting policies issued by the Department for the 2023 appropriation accounts.

Chapter 3 of my report on the accounts of the public services for 2023 explains the basis upon which the charges are recognised in the 2023 appropriation account for Vote 20.

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

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

***Unprompted voluntary disclosure to Revenue***

The Accounting Officer has disclosed in the statement on internal financial control the circumstances giving rise to a payment of €7.5 million to Revenue, on foot of a review of the payment of travel and subsistence claims.

***Inadequate stock controls***

The Accounting Officer has disclosed in the statement on internal financial control that the controls over stocks, including stock valuation, did not operate effectively in 2023, and that steps have been taken to rectify these matters.

***Non-compliance with procurement rules***

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with procurement rules occurred in respect of contracts that operated in 2023.

***Cost of policing non-public duty events***

Chapter 6 of my report on the accounts of the public services for 2023 reviews the policies and procedures in place in An Garda Síochána in relation to the costs of policing non-public duty events.

**Seamus McCarthy**  
Comptroller and Auditor General

27 September 2024

## Appendix to the report

### 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, National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, National Development Plan Delivery and Reform
- 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 the Houses of the Oireachtas 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, National Development Plan Delivery and Reform'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.

### 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 2023

		2023		2022
		Estimate provision		Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A	Working with communities to protect and serve			
	<i>Original</i>	2,249,610		
	<i>Supplementary</i>	74,725		
			2,324,335	2,303,541
				2,153,194
	<b>Gross expenditure</b>		<b>2,324,335</b>	<b>2,303,541</b>
	<i>Deduct</i>			
B	<b>Appropriations-in-aid</b>			
	<i>Original</i>	104,206		
	<i>Supplementary</i>	26,182		
			<b>130,388</b>	<b>134,867</b>
				<b>130,515</b>
	<b>Net expenditure</b>			
	<i>Original</i>	2,145,404		
	<i>Supplementary</i>	48,543		
			<b>2,193,947</b>	<b>2,168,674</b>
				<b>2,022,679</b>

### 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. €15,000,000 of unspent allocations in respect of the capital elements of subhead A.12 was carried forward to 2024.

	2023	2022
	€	€
Surplus	25,273,481	12,646,237
Deferred surrender	(15,000,000)	—
<b>Surplus to be surrendered</b>	<b>10,273,481</b>	<b>12,646,237</b>

**JA Harris**  
Accounting Officer  
An Garda Síochána

27 September 2024

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2023

	2023	2022
	€000	€000
Programme cost	627,172	607,416
Pay	1,415,334	1,320,139
Non pay	261,035	225,639
<b>Gross expenditure</b>	<b>2,303,541</b>	<b>2,153,194</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>134,867</b>	<b>130,515</b>
<b>Net expenditure</b>	<b>2,168,674</b>	<b>2,022,679</b>
<b>Changes in capital assets</b>		
<b><i>Property, plant and equipment (note 2.1)</i></b>		
Purchases	(45,221)	
Depreciation	19,866	
Loss on disposal	1,617	
<b><i>Intangible assets (note 2.2)</i></b>		
Purchases	(1,663)	
Amortisation	7,036	
	(18,365)	(38,424)
<b>Changes in net current assets</b>		
Increase in inventories	(516)	
Increase in prepayments	(5,591)	
Increase in accrued income	(2,304)	
Increase in accrued expenses	7,227	
	(1,184)	(11,263)
<b>Direct expenditure</b>	<b>2,149,125</b>	<b>1,972,992</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	20,759	23,576
<b>Net programme cost</b>	<b>2,169,884</b>	<b>1,996,568</b>

### 1.1 Net allied services expenditure

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

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Vote 9 Office of the Revenue Commissioners	21	21
Vote 13 Office of Public Works	19,737	20,681
Vote 18 National Shared Services Office	2,571	2,562
Vote 24 Justice – Financial Shared Services Centre <sup>a</sup>	3,018	2,753
Cost of services provided to other Votes	<u>(4,588)</u>	<u>(2,441)</u>
	<b><u>20,759</u></b>	<b><u>23,576</u></b>

Note <sup>a</sup> 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 2023 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 2023

	Note	2023 €000	2022 €000
<b>Fixed assets</b>			
Property, plant and equipment	2.1	79,273	55,178
Intangible assets	2.2	6,734	12,107
<b>Total fixed assets</b>		<b>86,007</b>	<b>67,285</b>
<b>Current assets</b>			
Bank and cash	2.3	111,217	54,762
Inventories	2.4	28,815	28,299
Prepayments	2.5	31,570	25,980
Accrued income	2.6	3,614	1,310
Other debit balances	2.7	22,496	20,974
<b>Total current assets</b>		<b>197,712</b>	<b>131,325</b>
<b>Less current liabilities</b>			
Accrued expenses	2.8	16,541	8,958
Other credit balances	2.9	114,830	75,596
Net Exchequer funding	2.10	18,883	140
<b>Total current liabilities</b>		<b>150,254</b>	<b>84,694</b>
<b>Net current assets</b>		<b>47,458</b>	<b>46,631</b>
<b>Net assets</b>		<b>133,465</b>	<b>113,916</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.11	<b>133,465</b>	<b>113,916</b>

**2.1 Property, plant and equipment**

	<b>Aircraft and boats</b>	<b>Vehicles and equipment</b>	<b>Office and IT equipment</b>	<b>Furniture and fittings</b>	<b>Assets under development <sup>c</sup></b>	<b>Total</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>Cost or valuation</b>						
At 1 January 2023 <sup>a</sup>	22,134	96,857	111,819	5,974	—	236,784
Additions	—	14,408	3,536	33	27,601	45,578
Disposals	(90)	(4,081)	(17,039)	(1,993)	—	(23,203)
Adjustments <sup>b</sup>	(4,591)	4,591	—	—	—	—
At 31 December 2023	17,453	111,775	98,316	4,014	27,601	259,159
<b>Accumulated depreciation</b>						
At 1 January 2023 <sup>a</sup>	17,360	67,054	93,545	3,647	—	181,606
Depreciation for the year	586	12,599	6,315	366	—	19,866
Depreciation on disposals	(81)	(3,995)	(16,216)	(1,294)	—	(21,586)
Adjustments <sup>b</sup>	(4,591)	4,591	—	—	—	—
At 31 December 2023	13,274	80,249	83,644	2,719	—	179,886
<b>Net assets</b>						
<b>At 31 December 2023</b>	<b>4,179</b>	<b>31,526</b>	<b>14,672</b>	<b>1,295</b>	<b>27,601</b>	<b>79,273</b>
At 31 December 2022	4,774	29,803	18,274	2,327	—	55,178

Note <sup>a</sup> With effect from 1 January 2023, software acquisition and development assets have been reclassified to intangible assets (note 2.2). Cost or valuation include assets acquired for less than €10,000 prior to 1 January 2021

<sup>b</sup> Correction of aircraft and boat disposals of €4.591 million incorrectly deducted from vehicles and equipment in 2022, resulting in a presentation adjustment in 2023.

<sup>c</sup> The value of additions in 2023 does not include capital expenditure totalling €6.501 million incurred on Walter Scott House, Military Road. 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.

## 2.2 Intangible assets

	Acquired and developed software €000	Total €000
<b>Gross assets</b>		
At 1 January 2023 <sup>a</sup>	88,515	88,515
Additions	1,663	1,663
At 31 December 2023	90,178	90,178
<b>Accumulated amortisation</b>		
At 1 January 2023 <sup>a</sup>	76,408	76,408
Amortisation for the year	7,036	7,036
<b>At 31 December 2023</b>	<b>83,444</b>	<b>83,444</b>
<b>Net assets</b>		
<b>At 31 December 2023</b>	<b>6,734</b>	<b>6,734</b>
At 31 December 2022	12,107	12,107

Note <sup>a</sup> With effect from 1 January 2023, software acquisition and development assets have been reclassified from property plant and equipment (office and IT equipment).

## 2.3 Bank

at 31 December	2023 €000	2022 €000
PMG balances	105,488	47,693
Commercial bank account balance <sup>a</sup>	5,729	7,069
	<b>111,217</b>	<b>54,762</b>

Note <sup>a</sup> An Garda Síochána maintains 86 divisional/unit imprest commercial bank accounts, which will be reduced in line with the rollout of the operating model. This is the move from a district policing model to a divisional model.

**2.4 Inventories**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Stationery	550	462
Telecommunications stock	2,560	2,048
Clothing	20,174	21,060
Technical Bureau supplies	137	114
United Nations service stock	212	198
Armoury	4,304	3,549
Miscellaneous	878	868
	<b>28,815</b>	<b>28,299</b>

**2.5 Prepayments**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
National digital radio payments	8,854	8,240
ICT payments	16,381	10,861
Telecoms	5,774	6,405
Other	561	474
	<b>31,570</b>	<b>25,980</b>

**2.6 Accrued income**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Due for services	3,614	1,310
	<b>3,614</b>	<b>1,310</b>

**2.7 Other debit balances**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Imprests	799	768
Payroll suspense account (Paypath)	20,788	19,335
Cycle to Work scheme	691	650
Other debit suspense items	218	221
	<b>22,496</b>	<b>20,974</b>

**2.8 Accrued expenses**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
ICT	2,517	1,467
Purchase of vehicles	—	2
Specialist equipment	4	18
Travel and subsistence	1,747	1,581
Fuel and maintenance	1,304	298
Station services	1,693	1,563
Storage and training	909	866
Communication and other equipment	4,861	883
ICT equipment	150	97
Clothing	350	563
College	336	233
Other	2,670	1,387
	<b>16,541</b>	<b>8,958</b>

**2.9 Other credit balances**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income tax	62,534	38,230
Pay related social insurance	30,408	15,903
Professional services withholding tax	640	1,378
Value added tax	867	308
Road Traffic Act fines	9,500	1,050
Tax on pension contributions refunds	14	—
An Garda Síochána Superannuation Scheme	997	1,131
Garda division account balances	3,698	7,069
OPW	1,304	2,935
	<b>109,962</b>	<b>68,004</b>
Payroll deductions held in suspense	4,600	4,533
Garda reward fund (note 5.7)	130	481
Other credit suspense items	138	2,578
	<b>114,830</b>	<b>75,596</b>

**2.10 Net Exchequer funding**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	10,273	12,646
Deferred surrender	15,000	—
Exchequer grant undrawn	(6,390)	(12,506)
<b>Net Exchequer funding</b>	<b>18,883</b>	<b>140</b>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	111,217	54,762
Debit balances: suspense	22,496	20,974
	133,713	75,736
<b>Creditors</b>		
Due to the State	(109,962)	(68,004)
Credit balances: suspense	(4,868)	(7,592)
	(114,830)	(75,596)
	<b>18,883</b>	<b>140</b>

**2.11 State funding account**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
		<b>€000</b>	<b>€000</b>
Balance at 1 January		113,916	238,394
Disbursements from the Vote			
Estimate provision	Account	2,193,947	
Deferred surrender	Account	(15,000)	
Surplus to be surrendered	Account	(10,273)	
Net vote		2,168,674	2,022,679
Expenditure (cash) borne elsewhere	1.1	20,759	23,576
Transfer of assets		—	(174,165)
Net programme cost	1	(2,169,884)	(1,996,568)
<b>Balance at 31 December</b>		<b>133,465</b>	<b>113,916</b>

## 2.12 Commitments

### a) Global commitments

at 31 December	2023 €000	2022 €000
Procurement of goods and services	17,660	17,686
Capital projects	31,285	2,900
<b>Total of legally enforceable commitments</b>	<b>48,945</b>	<b>20,586</b>

Note The commitments in relation to the procurement of goods and services at the end of 2023 amounted to €17.66 million. The Go Safe Contract commitment was €4.865 million, which consists of contracts in place until April 2024. Other commitments include clothing €2.484 million, telecommunications €2.899 million, ICT €5.256 million, and the balance of €2.156 million across other subheads.

### b) Major capital projects

	Cumulative expenditure to 31 December 2022 €000	Expenditure in 2023 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2023 €000	Expected total spend lifetime of project 2022 €000
Walter Scott House, Military Road	90,186	6,501	—	96,687	93,086
Terminal 7, Rosslare Europort <sup>a</sup>	—	17,537	10,240	27,777	—
Bailieborough Station <sup>b</sup>	—	2,955	7,815	10,770	—
Fixed wing aircraft <sup>c</sup>	—	10,500	10,500	21,000	—
Helicopter <sup>c</sup>	—	10,920	2,730	13,650	—
	<b>90,186</b>	<b>48,413</b>	<b>31,285</b>	<b>169,884</b>	<b>93,086</b>

Note <sup>a</sup> 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.

<sup>b</sup> A new station is being constructed in Bailieborough. Works are expected to complete in 2024/2025.

<sup>c</sup> An Garda Síochána is updating its aircraft fleet with the purchase of a new fixed wing aircraft and helicopter. Expected delivery is in 2025. 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 variation*****Walter Scott House, Military Road****Increase in expected total spend: €3.601 million*

The increase in expected project spend was due to the retention payment after substantial completion with additional works including upgrades to the Armouries and PEMS stores.

**2.13 Matured liabilities**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Estimate of matured liabilities not discharged at year end	—	3
<b>Total</b>	<b>—</b>	<b>3</b>

**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, a disclosure on some travel and subsistence payments has been made to the Revenue Commissioners as disclosed in the statement on internal financial control. Communication remains ongoing, and the final outcome or timing of potential liabilities is uncertain.

### Note 3 Vote Expenditure

#### Analysis of administration expenditure

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

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	1,364,886		
	<i>Supplementary</i>	49,157		
			1,414,043	1,320,139
ii	Travel and subsistence			
	<i>Original</i>	20,019		
	<i>Supplementary</i>	2,245		
			22,264	17,733
iii	Vehicle towing and storage and other operational and incidental expenses			
	<i>Original</i>	23,627		
	<i>Supplementary</i>	10,275		
			33,902	28,222
iv	Postal and telecommunications services			
	<i>Original</i>	56,847		
	<i>Supplementary</i>	1,976		
			58,823	52,391
v	Office equipment and external IT services			
	<i>Original</i>	104,753		
	<i>Supplementary</i>	(1,843)		
			102,910	90,721
vi	Maintenance of Garda premises		5,592	5,878
vii	Consultancy services and value for money and policy reviews		936	926

		Estimate provision		2023	2022
		€000	€000	Outturn	Outturn
				€000	€000
viii	Station services				
	<i>Original</i>	26,501			
	<i>Supplementary</i>	8,817			
			35,318	34,495	29,642
ix	Garda Reserve				
	<i>Original</i>	1,395			
	<i>Supplementary</i>	(1,250)			
			145	123	126
			<b>1,673,933</b>	<b>1,676,369</b>	<b>1,545,778</b>

### Significant variations

The following outlines the reasons for significant variations in expenditure from the amount provided (+/- 25% and €100,000).

#### iii Vehicle towing and storage and other operational and incidental expenses

*Estimate provision €23.627million; outturn €35.613 million*

The increase of €11.986 million is due to both an increase in miscellaneous costs (€6.3 million) in areas such as facilities, advertising and costs associated with Operation Fáilteach, and an increase in the costs of expenses of persons detained due to translation and medical costs (€6.1million).

#### viii Station services

*Estimate provision €26.501 million; outturn €34.495 million*

The increase of €7.994 million is due primarily to an increase in expenditure on utilities (€6.7 million). There was also an increase of €1.6million in cleaning costs.

#### ix Garda Reserve

*Estimate provision €1.395 million; outturn €123,000*

The shortfall in expenditure of €1.272 million on the 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 2023, there were 351 members of the Garda Reserve.

**Programme A Working with communities to protect and serve**

		<b>2023</b>		<b>2022</b>
		<b>Estimate provision</b>		<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
A.1	Administration – pay			
	<i>Original</i>	1,364,886		
	<i>Supplementary</i>	49,157		
			1,414,043	1,415,334
A.2	Administration – non pay			
	<i>Original</i>	239,670		
	<i>Supplementary</i>	20,220		
			259,890	261,035
A.3	Clothing and accessories			
	<i>Original</i>	20,000		
	<i>Supplementary</i>	(9,500)		
			10,500	10,612
A.4	St. Paul's Garda Medical Aid Society		124	124
A.5	Transport			
	<i>Original</i>	30,554		
	<i>Supplementary</i>	1,749		
			32,303	36,367
A.6	Communications and other equipment			
	<i>Original</i>	34,440		
	<i>Supplementary</i>	(3,679)		
			30,761	29,232
A.7	Aircraft		23,100	22,821
A.8	Superannuation, etc.		428,464	426,283
A.9	Witnesses' expenses			
	<i>Original</i>	1,805		
	<i>Supplementary</i>	995		
			2,800	2,724
A.10	Compensation			
	<i>Original</i>	16,620		
	<i>Supplementary</i>	1,380		
			18,000	15,650
A.11	Witness security programme			
	<i>Original</i>	1,198		
	<i>Supplementary</i>	(1,048)		
			150	150
				600

		Estimate provision		2023	2022
		€000	€000	Outturn	Outturn
				€000	€000
A.12	Capital building programme	<i>Original</i>	50,000		
		<i>Supplementary</i>	16,637		
				66,637	47,248
A.13	Garda College	<i>Original</i>	38,749		
		<i>Supplementary</i>	(1,186)		
				37,563	35,961
				<b>2,324,335</b>	<b>2,303,541</b>
					<b>2,153,194</b>

### 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 €20 million; outturn €10.612 million*

The decrease in expenditure of €9.388 million was due to the timing for the purchase of new body armour changing and a reduction in the requirement for personal protective equipment in 2023.

#### A.5 Transport

*Estimate provision €30.554 million; outturn €36.367 million*

The increase in expenditure of €5.813 million was due to additional capital investment in the Garda fleet and an increase in the cost of the provision of vehicles (€4.9 million) and the increase in fuel costs during 2023 (€0.9 million).

#### A.6 Communications and other equipment

*Estimate provision €34.440 million; outturn €29.232 million*

The shortfall in expenditure of €5.208 million was primarily due to lower than anticipated spend on operational equipment (€4.3 million) and CCTV Equipment (€0.7 million).

#### A.9 Witnesses' expenses

*Estimate provision €1.805 million; outturn €2.724 million*

The increase in expenditure of €919,000 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 €16.620 million; outturn €15.650 million*

The shortfall in expenditure of €970,000 was due to the unpredictable nature and amounts of compensation awarded.

**A.11 Witness security programme**

*Estimate provision €1.198 million; outturn €150,000*

The shortfall in expenditure of €1.048 million 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 €50 million; outturn €47.248 million*

The shortfall in expenditure of €2.752 million was due to the timing of payments on infrastructural projects.

**A.13 Garda College**

*Estimate provision €38.749 million; outturn €35.961 million*

The underspend of €2.788 million was due to savings in non-pay items. The savings reflect the impact on activity in the College of a lower than anticipated intake of recruits in 2023.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

		Estimated		2023	2022
		€000	€000	Realised	Realised
		€000	€000	€000	€000
1	Contribution to the Garda Síochána spouses' and children's pension schemes				
	<i>Original</i>	11,278			
	<i>Supplementary</i>	1,454			
			12,732	13,096	12,862
2	Contribution to the Garda Síochána pensions scheme				
	<i>Original</i>	21,528			
	<i>Supplementary</i>	3,576			
			25,104	25,405	25,125
3	Garda College receipts				
	<i>Original</i>	600			
	<i>Supplementary</i>	42			
			642	670	441
4	Firearm fees				
	<i>Original</i>	3,000			
	<i>Supplementary</i>	667			
			3,667	3,854	9,945
5	Safety cameras – certain receipts from fixed charges				
	<i>Original</i>	14,500			
	<i>Supplementary</i>	(1,447)			
			13,053	12,993	14,754
6	Receipts from additional superannuation contributions on public service remuneration				
	<i>Original</i>	41,300			
	<i>Supplementary</i>	8,736			
			50,036	50,587	48,726
7	Miscellaneous receipts (note 4.2)				
	<i>Original</i>	12,000			
	<i>Supplementary</i>	13,154			
			25,154	28,262	18,662
<b>Total</b>			<b>130,388</b>	<b>134,867</b>	<b>130,515</b>

**Significant variations**

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

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

*Estimate €11.278 million; realised €13.096 million*

The increase of €1.818 million is linked to the overall increase in 2023 payroll costs which resulted in higher contributions.

**2 Contribution to the Garda Síochána pensions scheme**

*Estimate €21.528 million; realised €25.405 million*

The increase of €3.877 million was due to the overall increase in 2023 payroll costs which resulted in higher contributions.

**4 Firearm fees**

*Estimate €3.0 million; realised €3.854 million*

The increase of €854,000 was due to the timing of the receipts.

**5 Safety cameras – certain receipts from fixed charges**

*Estimate €14.5 million; realised €12.993 million*

The decrease of €1.507 million was due to a reduction in the cost of providing the service.

**6 Receipts from additional superannuation contributions on public service remuneration**

*Estimate €41.3 million; realised €50.587 million*

The increase of €9.287 million was due to higher than expected contributions and the increase in payroll expenditure resulting in an increase in additional superannuation contributions.

**7 Miscellaneous receipts**

*Estimate €12.0 million; realised €28.262 million*

The increase of €16.262 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. See note 4.2.

#### 4.2 Analysis of miscellaneous receipts

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Payments for non-public duty services rendered by Gardaí	8,442	5,482
Repayments of car advances	1	2
Recovery in respect of damage to official vehicles and other Garda property	9	6
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	5,440	3,159
Fees for accident and malicious damage reports	474	446
Contribution for living quarters	47	48
Recoupment of witnesses' expenses	4	2
Recoupment of salaries	16	13
Percentage charge to insurance companies for collection of insurance premiums	128	126
EU receipts	5,403	1,365
Taxi licence fees	329	248
Road Traffic Act – fees charged for motoring offences	3,211	3,027
Fingerprint fees for employment and visa purposes	95	71
Garda masts	1,162	1,745
Carrier liability	1,774	1,104
Age cards	51	117
Unclassified items	1,675	1,659
Repayments of overpayments of salary	1	42
	<b>28,262</b>	<b>18,662</b>

#### 4.3 Extra receipts payable to the Exchequer

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Balance at 1 January	1,050	1,450
Collected <sup>a</sup>	18,750	4,950
Transferred to the Exchequer	(10,300)	(5,350)
<b>Balance at 31 December</b>	<b>9,500</b>	<b>1,050</b>

Note <sup>a</sup> Included in this figure is a once off payover from the Garda Reward fund of €350,000

#### 4.4 Fixed charge notice receipts

Total receipts from fixed charge notices in 2023 were €31.393 million (2022: €19.704 million). Of this, €12.993 million (2022: €14.754 million) was retained as appropriations in aid to fund the Go-Safe contract. The balance of €18.4 million was payable to the Exchequer, as indicated in the previous note.

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

Full time equivalents (FTE) at year end	2023	2022
Garda members	13,957	14,091
Student Gardaí	446	119
Garda staff	3,255	3,126
	<b>17,658</b>	<b>17,336</b>

### 5.2 Pay <sup>a</sup>

	2023	2022
	€000	€000
Pay	920,756	890,452
Higher, special or additional duties allowances	584	429
Other allowances	215,077	208,677
Overtime	183,802	129,787
Employer's PRSI	123,802	113,080
<b>Total pay</b>	<b>1,444,021</b>	<b>1,342,425</b>

Note <sup>a</sup> 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	
			2023	2022
			€	€
Higher, special or additional duties allowances	146	14	55,006	44,123
Overtime and extra attendance	15,488	7,231	80,194	64,832
Shift and roster allowances	14,665	11,159	90,217	76,301
Miscellaneous	15,080	499	32,946	35,667
Foreign service allowances	6	4	75,139	77,564
Extra remuneration in more than one category	14,645	13,187	103,908	83,028

#### 5.4 An Garda Síochána staffing by pay band

The number of an Garda Síochána 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	2023	2022
20,000	59,999	4,197	5,058
60,000	69,999	1,366	2,016
70,000	79,999	3,069	4,595
80,000	89,999	3,735	3,110
90,000	99,999	2,312	1,514
100,000	109,999	1,366	762
110,000	119,999	667	304
120,000	129,999	307	118
130,000	139,999	117	48
140,000	149,999	45	13
150,000	159,999	15	3
160,000	169,999	11	1
170,000	179,999	4	6
180,000	189,999	2	1
190,000	199,999	—	—
200,000	209,999	—	1
210,000	259,999	—	—
260,000	269,999	—	—
270,000	279,999	—	—
280,000	289,999	—	—
290,000	299,999	—	—
300,000	309,999	—	1
310,000	319,999	1	—

#### 5.5 Other remuneration arrangements

In 2023, six retired civil servants in receipt of civil service pensions were re-engaged on various duties at a total cost of €15,086. Appropriate procedures are in place with regard to payments to retired personnel in accordance with Section 52 of the Public Service Pension (Single Scheme and Other Provisions) Act 2012.

### 5.6 Payroll overpayments

	Number of recipients	2023 €000	2022 €000
Payroll overpayments	1,843	2,286	1,835
Recovery plans in place	1,337	1,759	1,301
Pension overpayments	451	999	880
Recovery plans in place	18	136	155

Note The figures above are cumulative and include overpayments still outstanding from previous years.

### 5.7 An Garda Síochána Reward Fund

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

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

	2023 €000	2022 €000
Balance brought forward on 1 January	481	479
Receipts	56	47
Payments	(407)	(45)
<b>Balance on 31 December</b>	<b>130</b>	<b>481</b>

### **5.8 Remuneration and benefits of Accounting Officer**

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

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Basic pay	290	281
Benefit in kind	22	22
Allowances	1	1
	<b>313</b>	<b>304</b>

The benefit in kind 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.

## Note 6 Miscellaneous

### 6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2023 €000	2023 €000	2022 €000
Disclosures Tribunal <sup>a</sup>	2017	5,059	121	747

Note <sup>a</sup> 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 421 accidents involving Garda vehicles were reported in 2023 (2022: 516). Damage to official vehicles and other costs amounted to €860,006. Compensation totalling €69,045 was recovered.

### 6.3 Fraud and suspected fraud

There were no detected/alleged fraud instances in 2023 (2022: two).

### 6.4 Deferred surrender

Deferred surrender comprises savings in 2023 of €15 million in capital expenditure in subhead A.12 that were carried over to 2024.

## 6.5 Compensation and legal costs

### Payments/costs paid by An Garda Síochána in the year

	Claims by Garda members <sup>b</sup>		Civil claims by members of the public and employees		Total 2023	Total 2022
	Under Garda Síochána Acts 1941-1945	Through SCA for injuries while on duty <sup>c</sup>	Arising from actions of Gardaí in performance of duties <sup>d</sup>	Arising from accidents involving Garda vehicles <sup>d</sup>		
Number of cases	192	70	203	250	715	701
	€000	€000	€000	€000	€000	€000
An Garda Síochána's own legal costs	—	166	379	168	713	719
Payments by/on behalf of An Garda Síochána						
Compensation	5,292	1,459	1,571	1,198	9,520	11,479
Legal costs	1,999	353	2,391	498	5,241	7,514
Other costs <sup>a</sup>	50	73	87	112	322	202
<b>2023 Total</b>	<b>7,341</b>	<b>2,051</b>	<b>4,428</b>	<b>1,976</b>	<b>15,796</b>	<b>19,914</b>
<b>2022 Total</b>	<b>9,570</b>	<b>1,407</b>	<b>7,177</b>	<b>1,760</b>	<b>19,914</b>	

- Note
- <sup>a</sup> Other costs awarded relate to agency fees, investigator fees, medical fees etc.
  - <sup>b</sup> Compensation payments amounting to €66,455 (2022: €77,757) 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.
  - <sup>c</sup> These may include part payments over a number of years for individual cases.
  - <sup>d</sup> This includes claims by employees of An Garda Síochána.

#### At 31 December 2023

- 1,122 claims outstanding under the Garda Síochána Compensation Acts (2022: 1,520).
- 234 civil claims outstanding relating to accidents involving Garda vehicles (2022: 277).
- 5,271 civil claims other than those involving Garda vehicles outstanding (2022: 4,465).

**Cumulative costs of cases completed in 2023**

	Claims by Garda members		Civil claims by members of the public and employees		Total
	Under Garda Síochána Acts 1941- 1945	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	88	22	300	201	611
	€000	€000	€000	€000	€000
An Garda Síochána's own legal costs	—	128	263	210	601
Payments by/on behalf of An Garda Síochána					
Compensation	3,689	616	1,656	1,592	7,553
Legal costs	1,999	258	2,832	420	5,509
Other costs	—	39	71	99	209
<b>Total</b>	<b>5,688</b>	<b>1,041</b>	<b>4,822</b>	<b>2,321</b>	<b>13,872</b>

**6.6 EU funding**

Funds were received for four (2022: four) EU funded projects in 2023.  
The funds received in the year are as follows.

	2023 €000	2022 €000
Atlas 2020	—	80
Internal Security Fund	1,422	2,052
Project Inspector	—	27
CEPOL	—	67
EPRIS Pilot	74	—
Underserved	28	—
GEMS	9	—
	<b>1,533</b>	<b>2,226</b>

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

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

**Internal Security Fund (ISF)** promote the implementation of an internal security strategy, law enforcement cooperation and the management of the EU's external borders. From 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.

**Project Inspector:** will develop a shared intelligence platform and a novel process for gathering, analysing, prioritising and presenting key data to help in the predication, detection and management of crime in support of multiple agencies at local, national and international level. This data will originate from the outputs of free and commercial digital forensic tools complemented by online resource gathering. Using both structured and unstructured data's as input, the development platform will facilitate the ingestion and homogenisation of this data with increased levels of automation, allowing for interoperability between outputs from multiple data formats.

**CEPOL:** an agency of the European Union dedicated to develop, implement and coordinate training for law enforcement officials.

**EPRIS (European Police Records Index System) Pilot** 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.

**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 inter-disciplinary, 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

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Included in subhead A.1 is a total of €242,465 (2022: €263,557) in respect of the remuneration of members of An Garda Síochána on special leave with pay to staff representative bodies or assigned to welfare organisations.

In addition, representative associations received funding during 2023 of €282,020 (2022: €252,706) as follows.

<b>Representative associations</b>	<b>2023</b>	<b>2022</b>
	€	€
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 staff representative bodies and other welfare organisations for postal, telecommunications and accommodation services.	166,020	136,706