Appropriation Account 2025

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 2025 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 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2025 out of unspent 2024 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €9.541 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 2025 will be submitted to the Minister during 2026.

Bord an Gharda Síochána

Bord an Gharda Síochána was established on the 2 April 2025 following the commencement of the Policing, Security and Community Safety Act 2024 by the Minister for Justice, Home Affairs and Migration. The Board will enhance internal governance at An Garda Síochána and is accountable to the Minister for the performance of its functions. The Board does not have any role in relation to operational policing matters.

The Garda Board established an Audit and Risk Committee on 14 May 2025 in accordance with section 74(1) of the Policing, Security and Community Safety Act 2024. The committee comprises three Board members and four independent members including a Chairperson in accordance with the Act. The Audit and Risk Committee meets quarterly and reports to the Board after each meeting and formally in writing annually.

Policing and Community Safety Authority

Part 4 of the Policing, Security and Community Safety Act 2024 provides for the establishment of the Policing and Community Safety Authority (PCSA), along with the dissolution of the Policing Authority and the Garda Síochána Inspectorate. The oversight and inspection functions of these two bodies merged into the new PCSA. This strengthens and consolidates independent external oversight of An Garda Síochána.

The Authority is responsible for overseeing and assessing in an independent and transparent manner the performance by An Garda Síochána of its function relating to policing services to support the effective provision and continuous improvement of such services to benefit public safety. It is also required to keep the Minister informed of developments in respect of matters relating to policing services and to make recommendations to assist the Minister in coordinating and developing policy in that regard.

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 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect up to and including 1 January 2025.

Central Government Accounts Standards (CGAS)

The CGAS are based on International Public Sector Accounting Standards (IPSAS). They will bring the current Statements of Financial Position (Balance Sheets) of Departments and An Garda Síochána into line with international accounting norms and enhance the reputation of central Government financial statements with both national and international stakeholders. An Garda Síochána is pro-actively adopting CGAS, on a phased basis, in line with roadmap devised by Government Accounting. An Garda Síochána has not sought any derogation in 2025.

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.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Aircraft	20 years	5%
Boats	10 years	10%
Vehicles	4 years	25%
Software licences	5 years	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.
- *Bord an Gharda Síochána* was established on the 2 April 2025 following the commencement of the Policing, Security and Community Safety Act 2024 by the Minister for Justice, Home Affairs and Migration.
- 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. This includes the following elements.

- 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 and the Audit and Risk Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable time period. The internal audit function is reviewed periodically by the Audit and Risk Committee. I am satisfied that these procedures are 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 145 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. Total expenditure on goods, professional and other contracted services, amounted to a total of €303 million in 2025.

Non-compliance with procurement rules

An Garda Síochána complied with the guidelines with the exception of 69 contracts (in excess of €25,000), totalling €13,046,069 (exclusive of VAT) in 2025 as set out below:

- Eighteen instances with a value of €1,957,063 were for various facility services procured without a competitive process. These services will be reviewed with the aim to tender in 2026 and put contracts in place where necessary.
- Four instances with a value of €388,675 were for catering/event services procured without a competitive process. These services will be reviewed with the aim to tender in 2026 and put contracts in place where necessary.
- Eighteen instances with a value of €3,503,271 were for ICT services/equipment procured without a competitive process. These items will be reviewed and tendered in 2026 for future supply.
- Fifteen instances with a value of €5,445,521 were for medical services procured without a competitive process. These services will be reviewed with the aim to tender in 2026 and put contracts in place where necessary.
- Fourteen instances with a value of €1,751,539 were for a variety of purchases procured without a competitive process. These items will be reviewed and tendered in 2026 for future supply.

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

Risk and control framework

An Garda Síochána has implemented an Enterprise 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 risk register is reviewed and updated by the Risk and Policy Committee and the Audit and Risk

Committee on a regular 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 continues to implement a robust security programme across the organisation which continues to improve the overall security posture of An Garda Síochána. This is aimed at reducing our overall risk and ensuring alignment with Public Sector Cyber Security Baseline Standards. This continues to involve 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. There is a continued focus on raising cyber security awareness across all Garda personnel, culminating in the launching of an organisational wide Cyber Security Awareness Training programme. 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 technological environment.

Garda payroll and pension overpayments

The overpayment of An Garda Síochána members and staff salaries arises largely as a result of late notification of pay changes related to sickness absence (including the impact of accelerated payroll deadlines at the year-end). As at year-end 2025, recovery plans were agreed in respect of 80% of An Garda Síochána personnel. Recovery plans have been agreed in respect of 5% of identified overpaid An Garda Síochána pensions.

The overpayment of An Garda Síochána pensions is mainly due to the payment of pensions in advance, rather than in arrears subject to 1925 pensions Statutory Instrument (S.I. No. 63/1925).

Property and Evidence Management System (PEMS)

An Garda Síochána continues to implement an effective property and evidence manage system called PEMS, supporting accurate accountability for assets such as money, firearms and drugs until legal proceedings conclude. Ownership of these assets does not rest with An Garda Síochána and is therefore not included in the accounts. Management is committed to investing in the PEMS network, with the new Drogheda PEMS facility expected to be completed during 2026.

Banking

In 2023 An Garda Síochána Banking project commenced a review of all bank accounts within An Garda Síochána following the launch of Danske Bank accounts across all An Garda Síochána Divisions in line with An Garda Síochána Operation Model. At that date there was 94 bank accounts. As at year-end 2025 this number has reduced to 46 with a further reduction expected in 2026.

Presidency of the Council of the European Union

Ireland will assume the Presidency of the Council of the European Union from July to December 2026. This will involve an extensive programme of meetings and events in Dublin and across the country, including a number of major summits. An Garda Síochána is charged with supporting the safe and secure delivery of the Presidency. Preparations escalated during 2025, particularly as regards to training and procurement.

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 unprompted qualifying voluntary disclosure was made to the Revenue Commissioners in December 2023, matters arising are ongoing and expected to be concluded in 2026.

Inventory

In 2025, An Garda Síochána has taken a number of 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 is still under review, investment in systems integrity and optimisation is assisting in improving processes to provide assurance and strengthen controls in stock counting and valuation. The value of inventory is stated in the statement of financial position net of VAT in accordance with the Killarney Finance Shared Service Oracle system, which calculates the stock value and this is not determined by An Garda Síochána.

Non-public duty receipts

Guidance documentation was prepared during 2025 for the creation of invoices and the management of debt in response to weaknesses previously identified with regard to non-public duty receipts. Additional resources have been allocated to the management of non-public duty receipts during 2025 and this is expected to continue in 2026.

Strengthening Internal Governance

An Internal Control Framework was designed and implemented by An Garda Síochána in 2021 as instructed by the Audit and Risk Committee. In 2025, a number of internal governance oversight committees have been established to further manage risk and drive continuous improvements.

No other weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

JR Kelly
Accounting Officer
An Garda Síochána

March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 20 Garda Síochána
Opinion on the appropriation account

Appendix to the report of the Comptroller and Auditor General

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

Vote 20 Garda Síochána

Appropriation Account 2025

			2025		2024
	Estimate provision		Outturn		Outturn
	€000	€000	€000		€000
Programme expenditure					
A Working with communities to protect and serve					
Original	2,480,453				
Deferred surrender	16,586				
Supplementary	60,000				
		2,557,039	2,538,992		2,411,240
Gross expenditure		**2,557,039**	**2,538,992**		**2,411,240**
Deduct					
B **Appropriations-in-aid**					
Original	113,500				
Supplementary	39,576				
		153,076	**161,880**		**136,104**
Net expenditure					
Original	2,366,953				
Deferred surrender	16,586				
Supplementary	20,424				
		2,403,963	**2,377,112**		**2,275,136**

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. €17,310,000 of unspent allocations in respect of the capital elements of A.12 was carried forward to 2026.

	2025	2024
	€	€
Surplus	26,850,558	29,053,919
Deferred surrender	(17,310,000)	(16,586,000)
Surplus to be surrendered	**9,540,558**	**12,467,919**

JR Kelly
Accounting Officer
An Garda Síochána

March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		679,647	640,418
Pay		1,556,749	1,498,470
Non pay		302,596	272,352
Gross expenditure		**2,538,992**	**2,411,240**
Deduct			
Appropriations-in-aid		**161,880**	**136,104**
Net expenditure		**2,377,112**	**2,275,136**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(61,350)		
Depreciation	22,196		
Loss on disposal	511		
Intangible assets (note 2.2)			
Purchases	(851)		
Amortisation	1,442		
		(38,052)	(18,344)
Changes in net current assets			
Decrease in inventories	1,541		
Decrease in prepayments	304		
Decrease in accrued income	565		
Increase in accrued expenses	73,762		
		76,172	77,231
Direct voted expenditure		2,415,232	**2,334,023**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		21,952	21,597
Net programme cost		**2,437,184**	**2,355,620**

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.

		2025 €000	2024 €000
Vote 9	Office of the Revenue Commissioners	21	21
Vote 13	Office of Public Works	22,092	21,470
Vote 18	National Shared Services Office	3,708	2,521
Vote 24	Justice – Financial Shared Services Centre [a]	3,035	2,836
Cost of services provided to other Votes		(6,904)	(5,251)
		21,952	**21,597**

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.
- Garda transport was made available as escorts to juveniles of Oberstown Children's Campus.
- 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 2025 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 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	136,792	106,139
Intangible assets	2.2	2,366	2,957
		139,158	**109,096**
Current assets			
Bank and cash	2.3	57,498	53,470
Inventories	2.4	25,618	27,159
Prepayments	2.5	32,162	32,467
Accrued income	2.6	5,526	6,091
Other debit balances	2.7	42,643	38,537
		163,447	**157,724**
Less			
Current liabilities			
Accrued expenses	2.8	171,423	105,652
Other credit balances	2.9	80,251	68,009
Net Exchequer funding	2.10	19,890	23,998
		271,564	**197,659**
Net current liabilities		**(108,117)**	**(39,934)**
Net assets		**31,041**	**69,161**
Represented by:			
State funding account	2.11	**31,041**	**69,161**

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 2025	17,453	128,789	98,703	4,036	44,532	293,513
Additions	—	13,392	6,020	10	33,938	53,360
Disposals	—	(8,625)	(3,952)	—	—	(12,577)
Transfers	—	—	—	—	—	—
At 31 December 2025	17,453	133,556	100,771	4,046	78,470	334,296
Accumulated depreciation						
At 1 January 2025	13,900	87,749	82,784	2,941	—	187,374
Depreciation for the year	547	15,527	5,902	220	—	22,196
Depreciation on disposals	—	(8,564)	(3,502)	—	—	(12,066)
At 31 December 2025	14,447	94,712	85,184	3,161	—	197,504
Net assets						
At 31 December 2025	**3,006**	**38,844**	**15,587**	**885**	**78,470**	**136,792**
At 31 December 2024	3,553	41,040	15,919	1,095	44,532	106,139

Note [a] The value of additions in 2025 does not include capital expenditure totalling €5.258 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.

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	91,318	91,318
Additions	851	851
At 31 December 2025	92,169	92,169
Accumulated amortisation		
At 1 January 2025	88,361	88,361
Amortisation for the year	1,442	1,442
At 31 December 2025	89,803	89,803
Net assets		
At 31 December 2025	**2,366**	**2,366**
At 31 December 2024	2,957	2,957

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances	51,533	47,354
Commercial bank account balance [a]	5,965	6,116
	57,498	**53,470**

Note [a] An Garda Síochána maintains 46 divisional/unit imprest commercial bank accounts (2024: 60 accounts), which will be reduced further in line with proactive risk mitigation measures ongoing within An Garda Síochána.

2.4 Inventories

at 31 December	2025	2024
	€000	€000
Stationery	260	275
Telecommunications stock	599	926
Clothing	19,217	20,843
Technical Bureau supplies	141	95
United Nations service stock	42	127
Armoury	3,771	3,845
Miscellaneous	1,588	1,048
	25,618	**27,159**

2.5 Prepayments

at 31 December	2025	2024
	€000	€000
National digital radio payments	9,390	9,544
ICT payments	19,663	18,817
Telecoms	2,426	3,877
Other	683	229
	32,162	**32,467**

2.6 Accrued income

at 31 December	2025	2024
	€000	€000
Due for services	2,783	3,603
Fixed charge notices	2,743	2,488
	5,526	**6,091**

2.7 Other debit balances

at 31 December	2025	2024
	€000	€000
Imprests	1,075	1,025
Payroll suspense account (Paypath)	35,051	33,408
Cycle to Work scheme	778	709
Other debit suspense items	5,739	177
OPW – Terminal 7, Rosslare	—	3,218
	42,643	**38,537**

2.8 Accrued expenses

at 31 December	2025	2024
	€000	€000
ICT	3,179	8,445
Purchase of vehicles	—	2,794
Travel and subsistence	1,746	1,910
Fuel and maintenance	1,699	1,486
Station services	2,988	2,322
Storage and training	1,656	1,672
Communication and other equipment	4,665	4,399
ICT equipment	333	267
Clothing	77	127
College	1,078	1,650
Other	3,554	3,225
Payroll Related accrual (note 2.15)	146,264	77,355
Pension Accrual (note 2.15)	4,184	—
	171,423	**105,652**

2.9 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the state		
Income tax	32,002	32,073
Pay related social insurance	16,120	15,023
Professional services withholding tax	1,097	1,667
Value added tax	1,106	1,247
Relevant Contracts Tax	5	—
Road Traffic Act fines	3,910	1,635
Tax on pension contributions refunds	1	1
An Garda Síochána Superannuation Scheme	1,321	1,139
Garda division account balances	5,965	5,135
OPW	6,843	4,343
	68,370	62,263
Suspense		
Payroll deductions held in suspense	4,082	3,950
Garda reward fund (note 5.8)	121	142
Other credit suspense items [a]	7,678	1,654
	11,881	5,746
	80,251	**68,009**

Note [a] The Finance Directorate within An Garda Síochána is the Managing Authority for Ireland's National Programme for the Internal Security Fund 2021-2027 of which €4.876 million is held in other credit suspense items. ISF funding from the EU commission is released in the accounts through appropriations in aid once it is deemed to be certain. Pending this, such funding is held in an EU funding suspense account.

2.10 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	9,541	12,468
Deferred surrender	17,310	16,586
Exchequer grant undrawn	(6,961)	(5,056)
Net Exchequer funding	**19,890**	**23,998**
Represented by:		
Debtors		
Bank and cash	57,498	53,470
Debit balances: suspense	42,643	38,537
	100,141	92,007
Creditors		
Due to the State	(68,370)	(62,263)
Credit balances: suspense	(11,881)	(5,746)
	(80,251)	(68,009)
	19,890	**23,998**

2.11 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			69,161	133,465
Disbursements from the Vote				
Estimate provision	Account	2,403,963		
Deferred surrender	Account	(17,310)		
Surplus to be surrendered	Account	(9,541)		
Net vote			2,377,112	2,275,136
Expenditure borne elsewhere	1.1		21,952	21,597
Non-cash items				
Asset transferred to the OPW	2.1		—	(5,417)
Net programme cost	1		(2,437,184)	(2,355,620)
Balance at 31 December			**31,041**	**69,161**

2.12 Commitments

a) Global commitments at 31 December	2025 €000	2024 €000
Procurement of goods and services	147,252	38,008
Capital projects and programmes	181,655	77,296
Total of legally enforceable commitments	**328,907**	**115,304**

Note [a] The commitments in relation to the procurement of goods and services at the end of 2025 amounted to €147.252 million. The Go Safe Contract commitment was €126.830 million, which consists of contracts in place until October 2031. Other commitments include telecommunications €1.960 million, ICT €15.121 million, and the balance of €3.341 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 2024	In 2025	Committed	2025	2024
	€000	€000	€000	€000	€000
Terminal 7, Rosslare Europort [a]	20,204	5,258	445	25,907	27,777
Portlaoise Divisional Headquarters [b]	4,313	12,862	44,414	61,589	61,589
Clonmel Garda Station [c]	—	840	54,656	55,496	—
Bailieborough [d] Garda Station	9,542	4,557	8,201	22,300	—
Macroom Garda Station	—	—	65,939	65,939	—
Aircraft [e]	14,700	6,300	—	21,000	21,000
Helicopters [f]	20,285	1,365	8,000	29,650	29,650
	69,044	**31,182**	**181,655**	**281,881**	**140,016**

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. The building was completed on the 18 September 2025, with a final amount to be paid in 2026 related to retention. The entire asset will be included in the Statement of Financial Position for Vote 13 (Office of Public Works). The accumulated expenditure to 31 December 2024 has been restated to reflect adjustments relating to 2024 period reducing the disclosed expenditure from €5.885m to €2.667m for 2024.

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

[c] Refurbishment works are being carried out at Clonmel Garda Station. Construction began in December 2025. Works are expected to be completed in 2028.

[d] Bailieborough Garda Station is progressing.

e An Garda Síochána is updating its aircraft fleet with the purchase of a new fixed wing aircraft. It was delivered in late 2025 but did not become operational until 2026. The expected spend noted above excludes any taxes on importation of the aircraft fleet.

f An Garda Síochána is purchasing two helicopters with an expected delivery in 2026. The expected spend noted above excludes any taxes on importation.

Significant variations

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

Terminal 7, Rosslare

Reduction in expected total spend: €1.7 million

Expenditure relating to Terminal 7, Rosslare did not reach the levels originally provided for in the prior year.

2.13 Matured liabilities

An Garda Síochána had matured liabilities of €100k at the year-end 2025.

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 and expected to be concluded in 2026.

2.15 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. The implementation had the following impact on the State funding balance in the year of account.

	2025	2024
	€000	€000
Payroll accrual [a]	(77,138)	(77,355)
Holiday accrual [a]	(69,126)	—
Pension accrual [a]	(4,184)	—
	(150,448)	(77,355)

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.

				2025		2024
				Estimate provision	Outturn	Outturn
				€000	€000	€000
i	Salaries, wages and allowances					
		Original	1,518,853			
		Supplementary	45,596			
				1,564,449	1,556,749	1,498,470
ii	Travel and subsistence					
		Original	21,393			
		Supplementary	3,709			
				25,102	23,870	23,699
iii	Training and development					
		Original	1			
		Supplementary	—			
				1	—	—
iv	Operational services, supplies and sundry equipment					
		Original	39,337			
		Supplementary	13,995			
				53,332	55,233	50,256
v	Digital capital investment and IT expenses					
		Original	157,664			
		Supplementary	10,000			
				167,664	177,620	158,701
vi	Premises expenses					
		Original	33,835			
		Supplementary	6,139			
				39,974	39,739	37,226
vii	Policy reviews, consultancy services and research					
		Original	2,706			
		Supplementary	3,031			
				5,737	5,792	2,312
viii	Garda Reserve					
		Original	1,395			
		Supplementary	(1,028)			
				367	342	158
				1,856,626	**1,859,345**	**1,770,822**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure

iv Operational services, supplies and sundry equipment

Estimate provision €39.337 million; outturn €55.233 million

The increase of €15.896 million is driven by Road Traffic Accident expenses and the utilisation of new technologies to detect motoring offences. Expenses of Persons Detained was also higher mainly due to translation and medical costs but also incidental costs such meals and clothing for those in detention.

viii Garda Reserve

Estimate provision €1.395 million; outturn €0.342 million

The shortfall in expenditure of €1.053 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 maximum allowance payment.

Programme A Working with communities to protect and serve

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay				
	Original	1,518,853			
	Supplementary	45,596			
			1,564,449	1,556,749	1,498,470
A.2	Administration – non pay				
	Original	256,331			
	Supplementary	35,846			
			292,177	302,596	272,352
A.3	Clothing and accessories				
	Original	22,000			
	Supplementary	(12,000)			
			10,000	9,153	10,280
A.4	*St Paul's Garda Medical Aid Society* [a]		—	—	—
A.5	Transport				
	Original	32,278			
	Supplementary	10,730			
			43,008	42,080	44,146
A.6	Communications and other equipment				
	Original	45,504			
	Supplementary	(5,720)			
			39,784	39,631	38,632
A.7	Aircraft				
	Original	1,601			
	Deferred surrender	7,665			
	Supplementary	7,748			
			17,014	9,647	15,503
A.8	Superannuation, etc.				
	Original	473,050			
	Supplementary	(16,474)			
			456,576	453,814	436,753
A.9	Witnesses' expenses				
	Original	2,155			
	Supplementary	1,567			
			3,722	3,413	2,858
A.10	Compensation				
	Original	17,520			
	Supplementary	12,483			
			30,003	31,375	21,633

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.11	Witness security programme				
	Original	948			
	Supplementary	327			
			1,275	1,200	450
A.12	Capital building programme				
	Original	62,398			
	Deferred surrender	8,921			
	Supplementary	(21,327)			
			49,992	39,771	26,470
A.13	Garda College				
	Original	47,815			
	Supplementary	1,224			
			49,039	49,563	43,693
			2,557,039	**2,538,992**	**2,411,240**

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.

Significant variations

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

A.3 Clothing and accessories

Estimate provision €22 million; outturn €9.153 million

The underspend of €12.847 million was mainly due to the timing for the purchase of new body armour.

A.5 Transport

Estimate provision €32.278 million; outturn €42.080 million

The increase of €9.802 million was mainly due to the accelerated purchase of vehicles required for the upcoming EU Presidency.

A.6 Communications and other equipment

Estimate provision €45.504 million; outturn €39.631 million

The underspend of €5.873 million was mainly due to deferral of specialist equipment spend, in order to fund other operational priorities.

A.7 Aircraft

Estimate provision €1.601 million; deferred surrender €7.665 million; outturn €9.647 million

The increase of €8.046 million was due to the capital cost of the Fixed Wing Aircraft delivered in 2025, along with the Capital cost of the Rotary Wing Aircraft due to be delivered in 2026.

A.9 Witnesses' expenses

Estimate provision €2.155 million; outturn €3.413 million

The increase in expenditure of €1.258 million was due to the nature of this demand led operational subhead, including accommodation costs, which makes it difficult to predict the level and timing of expenditure.

A.10 Compensation

Estimate provision €17.52 million; outturn €31.375 million

The increase in expenditure of €13.855 million was due in part to the introduction of the Garda Síochána (Compensation) Act 2022, as reflected in the supplementary estimates. Both the old and the new schemes are running concurrently as outlined in note 6.5.

A.11 Witness security programme

Estimate provision €0.948 million; outturn €1.2 million

The increase in expenditure of €252,000 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 €62.398 million; deferred surrender €8.921 million; outturn €39.771 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 or underground cabling, that may result in spend occurring in different years.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

				2025		2024
			Estimate provision		Realised	Realised
				€000	€000	€000
1	Contribution to the Garda Síochána spouses' and children's pension schemes					
	Original	11,500				
	Supplementary	1,296				
				12,796	12,854	12,729
2	Contribution to the Garda Síochána pensions scheme					
	Original	22,000				
	Supplementary	4,442				
				26,442	26,578	25,959
3	Garda College receipts					
	Original	650				
	Supplementary	105				
				755	749	857
4	Firearm fees					
	Original	3,550				
	Supplementary	6,533				
				10,083	9,727	3,247
5	Safety cameras – certain receipts from fixed charges					
	Original	16,300				
	Supplementary	7,163				
				23,463	23,425	17,998
6	Receipts from additional superannuation contributions on public service remuneration					
	Original	43,500				
	Supplementary	12,456				
				55,956	56,374	54,025
7	DSP Illness benefit receipts					
	Original	5,000				
	Supplementary	2,248				
				7,248	7,457	—
8	Miscellaneous receipts (note 4.3)					
	Original	11,000				
	Supplementary	5,333				
				16,333	24,716	21,289
				153,076	**161,880**	**136,104**

Significant variations

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

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

Estimate provision €11.5 million; realised €12.854 million

The increase of €1.354 million is linked to the overall increase in 2025 payroll costs which resulted in higher contributions.

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

Estimate provision €22 million; realised €26.578 million

The increase of €4.578 million was due in the main to the overall increase in 2025 payroll costs which resulted in higher contributions.

3 **Garda College receipts**

Estimate provision €0.650; realised €0.749

The increase of €99,000 was due in the main to the impact of increased footfall in the college in 2025.

4 **Firearm fees**

Estimate provision €3.550 million; realised €9.727 million

The increase of €6.177 million was due in the main to the timing of the receipts.

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

Estimate provision €16.3 million; realised €23.425 million

The increase of €7.125 million was due to an increase in the contracted hours of the service providers.

6 **Contributions on public service remuneration**

Estimate provision €43.5 million; realised €56.374 million

The increase of €12.874 million was due to the increase in payroll expenditure.

7 **DSP Illness Benefit Receipts**

Estimate provision €5 million; realised €7.457 million

This is driven by greater receipts than anticipated.

8 **Miscellaneous receipts**

Estimate provision €11 million; realised €24.716 million

The increase of €13.716 million was due to the nature of some receipts accounted for within this subhead, the unpredictability of the timing and value of the receipts.

4.2 Revenue of the Vote

	2025
	€000
Non-exchange transaction revenue	
Central fund grant	2,377,112
EU receipts	311
DSP illness benefit receipts	7,457
Superannuation contributions (Garda Síochána pension deductions including Garda Síochána spouses and children pension scheme)	39,432
Exchange transaction revenue	
Firearm fees	9,727
Garda College Receipts	749
Application fees	945
Non-public duty receipts	6,372
Other revenue	
Miscellaneous	96,322
Total revenue	**2,538,427**

Represented by

Total appropriations-in-aid (note 4.1)	161,880
Central Fund grant	2,377,112
Decrease in accrued income	(565)
Total revenue	**2,538,427**

4.3 Miscellaneous receipts

	2025	2024
	€000	€000
Payments for non-public duty services rendered by Gardaí	7,191	5,767
Repayments of car advances	—	6
Recovery in respect of damage to official vehicles and other Garda property	8	9
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	7,271	5,220
Fees for accident and malicious damage reports	507	477
Contribution for living quarters	47	49
Recoupment of witnesses' expenses	—	—
Recoupment of salaries	62	103
Percentage charge to insurance companies for collection of insurance premiums	130	123
EU receipts	311	2
Taxi licence fees	303	421
Road Traffic Act – fees charged for motoring offences	4,541	4,349
Fingerprint fees for employment and visa purposes	112	105
Garda masts	768	1,062
Carrier liability	1,941	1,420
Age cards	24	36
Unclassified items	1,449	2,140
Repayments of overpayments of salary	51	—
	24,716	**21,289**

4.4 Fixed charge notice receipts

Total receipts from fixed charge notices in 2025 were €33.715 million (2024: €29.855 million). Of this, €23.425 million (2024: €17.998 million) was retained as appropriations in aid to fund the Go Safe contract. The balance of €10.290 million was payable to the Exchequer, as indicated in the following note.

4.5 Extra receipts payable to the Exchequer

	2025	2024
	€000	€000
Balance at 1 January	1,635	9,500
Collected	10,290	11,855
Transferred to the Exchequer	(8,015)	(19,720)
Balance at 31 December	**3,910**	**1,635**

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Garda members	14,391	14,158
Student Gardaí	597	453
Garda staff [a]	3,505	3,501
	18,493	**18,112**

Note: [a] The 2024 Garda staff figure was restated for 2025 accounts to full time equivalents.

5.2 Pay

	2025 €000	2024 €000
Pay	1,027,362	970,887
Higher, special or additional duties allowances	485	604
Other allowances	231,550	225,604
Overtime	193,265	200,849
Employer's PRSI	142,731	134,827
Total pay [a]	**1,595,393**	**1,532,771**

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	
			2025 €	2024 €
Higher, special or additional duties allowances	119	14	22,907	56,258
Overtime and extra attendance	15,331	7,629	65,008	79,444
Shift and roster allowance	14,764	11,685	77,356	45,116
Miscellaneous	15,457	664	55,320	32,700
Foreign service allowances	6	6	76,434	79,025
Extra remuneration in more than one category	14,581	13,420	100,692	105,806

5.4 Payroll overpayments

at 31 December	Number of recipients	2025 €000	2024 €000
Overpayments	2,100	2,843	2,535
Recovery plans in place	1,683	2,258	1,588
Pension overpayments	563	1,869	1,487
Recovery plans in place	33	330	508

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	2025	2024
20,000	59,999	4,582	4,345
60,000	69,999	1,190	1,130
70,000	79,999	1,919	2,246
80,000	89,999	3,325	3,549
90,000	99,999	2,861	2,650
100,000	109,999	1,931	1,770
110,000	119,999	1,239	1,128
120,000	129,999	618	475
130,000	139,999	229	213
140,000	149,999	121	89
150,000	159,999	34	27
160,000	169,999	5	18
170,000	179,999	11	6
180,000	189,999	4	4
190,000	199,999	—	1
200,000	209,999	2	—
210,000	219,999	1	—
220,000	229,999	1	—
230,000	239,999	1	—
240,000	269,999	—	—
270,000	279,999	—	1
280,000	319,999	—	—
320,000	329,999	—	1
330,000	379,999	—	—
380,000	389,999	—	1

5.6 Remuneration and taxable benefits of Accounting Officer

	2025	2024
	€000	€000
JA Harris (to 31 August 2025)		
Basic pay	219	303
Benefit in kind	15	22
Allowances	1	1
JR Kelly (from 1 September 2025)		
Basic pay	90	—
	325	**326**

The BIK amount relates to the provision of accommodation to Commissioner Harris. 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.

Commissioner Harris did not receive any pension benefits as part of his remuneration package.

5.7 Other remuneration arrangements

In 2025 seven retired civil servants in receipt of a civil service pension were reengaged on a fee basis at a total cost of €49,366, of which €16,084 was paid in January 2026. 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.

With the introduction of the PSCA Act on 2 April 2025, discipline deductions from Garda Members' pay are no longer posted to the Reward Fund. From 2 April 2025 these deductions are now posted to a new fund Garda Member Disciplinary Deductions.

The following statement shows the total receipts proper to the Fund for the period 1 January – 1 April 2025, the amount of payments in the period and the balance of the Fund at year-end.

	2025	2024
	€000	€000
Balance brought forward on 1 January	142	130
Receipts	24	72
Payments	(45)	(60)
Balance on 31 December	**121**	**142**

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2025	2025	2024
		€000	€000	€000
Disclosures Tribunal [a]	2017	5,059	—	—

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 on behalf of Vote 24 Justice.

6.2 Statement of losses (Garda vehicles, etc.)

A total of 495 accidents involving Garda vehicles were reported in 2025 (2024: 457). Damage to official vehicles and other costs amounted to €1,234,688. Compensation totalling €336,726 was recovered.

6.3 Fraud and suspected fraud

	Number of cases	2025	2024
		€000	€000
Suspected fraud	7	—	—

An Garda Síochána became aware of 7 instances of suspected fraud during 2025 which are currently under Garda investigation (2024: Nil).

In these cases, the potential estimated losses to the Exchequer have not been monetised and may not be until the fraud is proven or otherwise.

6.4 Deferred surrender

Deferred surrender comprises savings in 2025 of €17.31 million in capital expenditure in subhead A.12 that was carried over to 2026.

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 2025	Total 2024
	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	929	48	294	240	1,511	1,325
	€000	**€000**	**€000**	**€000**	**€000**	**€000**
An Garda Síochána's own legal costs	23	151	532	237	943	1,289
Payments by/on behalf of An Garda Síochána						
Compensation	15,024	805	2,026	1,504	19,359	12,260
Legal costs	3,270	319	5,899	902	10,390	7,401
Other costs [d]	576	70	74	166	886	1,073
2025 Total	**18,893**	**1,345**	**8,531**	**2,809**	**31,578**	**22,023**
2024 Total	10,036	1,370	6,523	4,094	22,023	

Note
- [a] Included in number of cases is 168 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 €48,882 (2024: €62,251) 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.

Cumulative costs of cases completed in 2025

	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	307	17	71	146	541
	€000	**€000**	**€000**	**€000**	**€000**
An Garda Síochána's own legal costs [a]					
Payments by/on behalf of An Garda Síochána					
Total Paid	9,136	1,770	2,241	2,984	16,131
Total [a]	**9,136**	**1,770**	**2,241**	**2,984**	**16,131**

Note [a] An Garda Síochána own cases completed and legal fee analysis is ongoing.

6.6 EU funding

Funds for an EU project in 2025 were received and recognised in Appropriations in Aid as below. The outturns shown in appropriations in aid subhead include payment in respect of activities which are co-financed by the EU.

	2025 Estimate €000	2025 Outturn €000
EPRIS	—	301
CEPOL EU funding	—	10
	—	**311**

6.7 Support for representative associations

Included in subhead A.1 is a total of €721,357 (2024: €577,940) in respect of the remuneration of members of AGS on special leave with pay to staff representative bodies or assigned to welfare organisations.

In addition, representative associations received funding during 2025 of €267,143 (2024: €300,904) as follows:

Representative associations	2025 €	2024 €
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.	151,143	184,904