



An Garda Síochána
Ag Coinneáil Daoine Sábháilte - Keeping People Safe

2026 – (P4) April 2026

Actual v Budget

Audit and Risk Committee – June 2026

Presented by: Executive Director Finance & Services
17th June 2026



Key Messages

An Garda Síochána has a Gross Expenditure Budget of **€2.74 billion** for 2026 and net allocation of **€2.41 billion**. At the end of April, total gross expenditure is **€887.44 million** (32% of allocation) and receipts are **€53.61 million** (44% of allocation).

An additional **€17.31 million** is available by way of capital carryover giving an adjusted gross allocation of **€2.76 billion**.

Total Gross expenditure of **€887 Million** is **€28.13 million** under Budget profile of **€915 million**. However, there is a Pay timing issue of **21.59 million** due to a Profiling miscalculation. There are also circa **€8 million** of Compensation Claims awaiting approval and EU Presidency is behind spend by **€15.55 million**, but full utilisation of that Budget is expected. After consideration of these timing issues, Gross Expenditure is circa **€17 million** over Budget driven by Overtime, ICT spend and Compensation payments.

Current Expenditure to date is **€843.37 million** which is **€16.05 million** under Budget profile of **€859.42 million**, principally driven by EU Presidency and Salaries.

- Pay (including Salaries, Overtime, and Superannuation) is **€743.80 million** which is **€12.34 million** under Budget, of which Overtime is **€10.80 million** over Budget.

- Non-Pay is **€94.13 million** which is **€11.91 million** over Budget, principally driven by ICT.

- EU Presidency expenditure is **€5.47 million** which is **€15.55 million** under Budget, driven by the timing of certain invoices. Expenditure will be accelerated over the coming months.

Capital Expenditure of **€44.07 million**, is **€12.01 million** under Budget. This is driven by an underspend of **€8.82 million** in the Capital Building Programme and **€5.91 million** in Fleet, while there is an overspend in ICT of **€1.52 million** and **€1.11 million** in Communications.

Appropriations in Aid is **€53.61 million**, which is **€9.95 million** over Budget. This is driven by Pay Related Receipts over budget by **€3.0 million**, and Non Pay **€6.95 million**.

**2025 Deferred Capital of €17.31 million has been included in all Capital, Gross and Net Expenditure figure above, for both Actual and Budget.*



Financial Results YTD April 2026

Financial performance against budgeted Operating Expenditure

Description	Budget 2026 €,000	Actual YTD 2026 €,000	Variance	% Budget Spend YTD	Commentary/Explanation (YTD Performance vs Profile)
Payroll	1,505,568	511,507	994,061	34%	Salaries includes Unsocial Hours associated with [REDACTED] amounting to circa €0.7 million.
Overtime	171,801	78,187	93,614	46%	Variance can be explained by: [REDACTED] (circa €3.43m), St. Patrick's day (circa €580k), [REDACTED] (circa €385k) and late claims in relation to Rosters 1-3 2026 for the amount of €647k.
Superannuation	464,050	154,101	309,949	33%	
TOTAL PAY (incl Supperannuation)	2,141,419	743,795	1,397,624	35%	
Travel and Sub Costs	22,323	6,928	15,395	31%	
Garda Reserve	1,744	211	1,533	12%	
Operating Costs – IT/Telecoms	61,509	29,022	32,487	47%	External Services relating to ICT - Ops. Services Resources.
Communications & Other Equipment	56,039	11,269	44,770	20%	
External Services – Policy Reviews, Research	3,206	741	2,465	23%	
Operating Costs – Fleet/Transport	26,503	9,438	17,065	36%	Principally Fleet maintenance costs, with fuel costs 38% of Operating costs.
Training and Development	4,466	895	3,571	20%	
EU Presidency	125,000	5,472	119,528	4%	Expenditure will accelerate in coming months
Operating Costs – General	93,728	31,705	62,023	34%	Driven by R.T.E. Expenses (€5.36m), Expenses of Persons Detained (€4.22m), Operational Expenditure (€3.98) and Cleaning / Utilities (€10.73m). Balance of €7.42m includes Mail Services and Maintenance.
Uniform and Equipment	10,340	768	9,572	7%	
Witness Expenses and Compensation	21,094	3,147	17,947	15%	
CURRENT (OPERATING) COSTS - TOTAL	2,567,371	843,390	1,723,981	33%	

Financial Results YTD April 2026

Financial performance against budgeted Capital Expenditure

Description	Budget 2026 €,000	Actual 2026 €,000	Variance	YTD	Commentary/Explanation (YTD Performance vs Profile)
Information & Communications Tech	81,500	33,055	48,445	41%	Principally Licence Renewals
Estate	64,600	8,800	55,800	14%	
Deferred Capital	17,310	0	17,310	0%	
Fleet	15,000	2,195	12,805	15%	
Aircraft	12,700	0	12,700	0%	
CAPITAL COSTS - TOTAL	191,110	44,050	147,060	23%	This includes deferred capital of €17.310 million

- The capital carryover order has now been signed and approved by the Minster. Estates Capital will now be charged to Deferred Capital from May 2026.

Financial Results YTD April 2026

Financial performance against budgeted Income receipts

Description	Budget 2026 €,000	Actual 2025 €,000	Variance	YTD	Commentary/Explanation (YTD Performance vs Profile)
Widows & Spouses' Scheme	(11,500)	(4,529)	(6,971)	39%	
Pension Deductions	(22,000)	(9,380)	(12,620)	43%	
Additional Superannuation Contribution	(49,800)	(20,923)	(28,877)	42%	
DSP Illness Benefits Receipts	(5,000)	(2,467)	(2,533)	49%	
AinA Pay	(88,300)	(37,299)	(51,001)	42%	
Garda College Receipts	(650)	(418)	(232)	64%	
Firearms Fees	(3,550)	(1,903)	(1,647)	54%	
Safety Cameras	(18,000)	(8,930)	(9,070)	50%	
Misc. Receipts	(11,250)	(5,063)	(6,187)	45%	
AinA Non-Pay	(33,450)	(16,313)	(17,137)	49%	
INCOME (APPROPRIATIONS-IN-AID)	(210,050)	(90,911)	(119,139)	43%	Non-Pay A-in-A of €16.31m. Pay A-in-A of €37.30m.

Note: Income is recorded in an expense account and is always shown as a negative figure

Financial Results YTD April 2026

Financial performance - Totals

Description	Budget 2026 €,000	Actual YTD 2026 €,000	Variance	% Budget Spend YTD	Commentary/Explanation (YTD Performance vs Profile)
CURRENT (OPERATING) COSTS - TOTAL	2,567,371	843,390	1,723,981	33%	
CAPITAL COSTS - TOTAL	191,110	44,050	147,060	23%	This includes deferred capital of €17.310 million
GROSS EXPENDITURE TOTAL	2,758,481	887,440	1,871,041	32%	
INCOME (APPROPRIATIONS-IN-AID)	(121,750)	(53,612)	(68,138)	44%	Non-Pay A-in-A of €16.31m. Pay A-in-A of €37.30m.
NET EXPENDITURE TOTAL	2,636,731	833,827	1,802,904	32%	

When timing and technical issues are removed, indicative forecast indicates budget overrun of €17 million.

- Technical issue relates to profiling miscalculation in payroll and the payment of arrears due to Local Bargaining.
- Timing issues relates to the delay in posting of Travel and Subsistence in the NSSO and legal invoices from the NTMA which are outstanding since December 2025.