Capital Plan 2026

An Garda Síochána
Ag Coinneáil Daoine Sábháilte - Keeping People Safe

Contents

1. Executive Summary

Capital funding is allocated to An Garda Síochána through the National Development Plan. The current funding term runs from 2026-2030 and has allocated funding to An Garda Síochána for investment in ICT, Estate, Transport (including fleet and aircraft) and Tactical Assets including drones.

The Capital envelope is managed by the Executive Director of Finance and Services with responsibility to the Chief Corporate Officer. Expenditure reports are reviewed on a monthly basis and governance committees are in place to provide strategic direction and decision making on funding allocations.

The total funding for 2026 is €191.1m and provides for the distribution of financial resources to maximize long-term value and efficiency for An Garda Síochána. Challenges have presented in the availability of funding for ICT and Fleet to meet organisational and governmental targets. [redacted] Conversely, there is a potential underspend on the Estate funding of €10.74m which has no profiled expenditure plans to date. An Garda Síochána have a keen dependency on the Office of Public Works (OPW) to deliver on capital buildings. An assessment is currently underway with both departments to provide estate options that can be progressed during 2026.

The current geo-political environment presents a number of challenges for the global economy, including the on-going war in Ukraine, the wider Middle East / Iran war and the resultant energy constraints. An Garda Síochána are not immune to these. Pressures to the supply chain, inflation, tariffs and overall public confidence will all have an impact on pricing and availability of resources. The risk to the utilisation of funding for 2026 will need to be monitored closely throughout the year.

Finally, as Ireland host the EU Presidency in the latter half of 2026, funding has also been provided for capital purchases to support the event. This expenditure will also need appropriate governance and management over the course of this year.

2. National Development Plan 2026-2030

The National Development Plan was refreshed by the Irish Government in July 2025. Arising from this, An Garda Síochána received a total allocation of €910.54m for the years 2026 to 2030. This allocation provides funding for investment across 3 capital segments:

- Investment in ICT will support the servicing of approximately 18,000 personnel for business as usual activities. Funding will also enhance the digital capabilities of the organisation over the course of the NDP period.

- Investment in the Garda estate will support the maintenance of existing estate and development of new Garda buildings to meet the evolving needs of An Garda Síochána.

- Investment in transport drives modernisation and expansion of the Garda fleet in serving organisational and sustainability requirements. Considerable funding has also been invested in recent years replacing aircraft for the Garda Air Support Unit. [redacted]

The total NDP allocation is set out below:

In accordance with section 91 of the Finance Act 2004[1] up to 10% of a Capital Allocation (if unspent) may be carried over to the following year (subject to an order being made to the Minister of Finance). An Garda Síochána have carried forward €17.30m from 2025 into 2026 to support investment in the Garda Estate. The total funding for 2026, including the capital carryover is €191.1m.

	ICT €m	Estate €m	Transport €m	Aircraft €m	[redacted]	Total €m
Total 2026-2030	460.54	363.30	69.00	12.70	[redacted]	**910.54**
2026 Allocation	81.50	64.60	14.00	12.70	[redacted]	**173.80**
2025 Carryover		17.30			[redacted]	**17.30**

[1] Finance Act 2004, Section 91

3. Governance Arrangements

➢ Internal Capital Governance

The Capital Expenditure budget is managed by the Executive Director of Finance and Services with responsibility to the Chief Corporate Officer. The Chief Corporate Officer has established governance committees for each significant capital cost allocation.

- The ICT Governance Committee will provide governance on the management of ICT expenditure in the delivery of ICT projects and services to the organisation.

- The Garda Estates Governance Committee includes representatives from the Office of Public Works and the Department of Justice, Home Affairs and Migration. This committee provides oversight and advice on the development and implementation of the capital works programme for the Garda estate.

- The Transport Governance Board brings a risk and evidence based approach to the decision making around purchasing and allocation of all transport vehicles.

In addition, the Finance and Budget Committee co-chaired by the Chief Corporate Officer and Executive Director of Finance and Services provides oversight of the financial planning and budgeting process to support An Garda Síochána in its financial and investment decisions.

➢ External Capital Governance

In addition to the internal governance structures within An Garda Síochána, there are external oversight committees that also govern the capital budget.

The Department of Justice, Home Affairs and Migration chairs the following oversight groups:

- The Justice Sector Capital Oversight Group oversees the implementation of the Justice Sector NDP Capital Plan 2026-2030.

- The Financial Management Committee (FMC) is a group comprised of the individual votes within the Justice Vote Group. Its overarching function is to provide a governance role in relation to the voted funds provided by the Oireachtas to the Justice Vote group.

- The Garda Budgetary Oversight and Resources Group (GBORG) includes representatives from An Garda Síochána, Department of Justice Home Affairs and Migration and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. This group focuses on the utilisation of resources provided to An Garda Síochána with a focus on supporting the organisation to deliver a high quality, value for money service that keeps our communities safe.

4. ICT & Communications 2026

➢ National Development Plan

Funding of €887.2m was sought under the National Development Plan across 9 key ICT pillars. These pillars supported a number of ICT dependent objectives included in the Programme for Government 2025[2]. There are a number of individual projects that fall within each ICT pillar. Prioritisation of projects is managed through the ICT Governance Committee. Funding of €461.6m was awarded with no funding awarded for Government Agency Partnerships or Data Science Infrastructure & Applications. The benefits derived under each pillar are listed below:

[redacted]

- **Body Worn Cameras & Digital Evidence Management:** Rollout of devices to all frontline members / data storage and processing capabilities for digital evidence.

[redacted]

- **Policing Systems:** Updates to core policing systems / Roads policing systems enhancements / Modern technologies to investigate and disrupt the activities of criminal gangs and improved integration with wider Justice sector (courts, prison etc).

- **ICT Infrastructure:** Modernising our core network across over 600 sites / replacement end user hardware for all personnel / continued expansion of data centre to support growing estate, and manage transition to new government data centre.

- **HR & Corporate Systems:** New enterprise HCM (Human Capital Management) system / Digital transformation and modernising of our Finance section.

[2] programme-for-government-securing-irelands-future.pdf

- **Operational Technical Infrastructure (incl CCTV):** Continued modernisation of specialist policing capabilities including cybercrime and economic crime, firearms and public order units / new interviewing technologies / delivery of new CCTV infrastructure to manage catch feeds / data.

- **Government Agency Partnerships:** Continued collaboration and integration of IT systems between An Garda Síochána and national & international partners, including immigration, fingerprint and EU-wide systems.

- **Data Science Infrastructure & Applications:** Delivery of state-of-the art big data analytics platforms and supporting applications to leverage the latest technologies for policing and corporate analytical support.

The details of amounts requested versus amounts received is shown below:

ICT Programmes 2026-2030			
Activity	**2026 -2030 Requested €m**	**2026 -2030 Received €m**	**2026 -2030 Variance €m**
[redacted]	[redacted]	[redacted]	[redacted]
Body Worn Cameras & Digital Evidence Management	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]
Policing Systems	[redacted]	[redacted]	[redacted]
ICT Infrastructure	[redacted]	[redacted]	[redacted]
HR & Corporate Systems	[redacted]	[redacted]	[redacted]
Operational Technical Infrastructure (incl CCTV)	[redacted]	[redacted]	[redacted]
Government Agency Partnerships	[redacted]	[redacted]	[redacted]
Data Science Infrastructure & Applications	[redacted]	[redacted]	[redacted]
TOTAL	[redacted]	[redacted]	[redacted]

➢ 2026 Funding

The total capital ICT allocation in 2026 is a combination of €80.0m for Computers & IT External Services and €1.50m for Communications. This combined total of €81.5m is €19.2m less than allocated in 2025. This is partially offset by an increase in the current ICT budget of €12.5m (€67.8m in 2025 to €80.3m in 2026). This net decrease in ICT funding of €6.7m creates a financially challenging environment for the maintenance and development of ICT infrastructure in 2026. The heightened risks in the current geopolitical environment from a security, supply and economic perspective will also contribute to the issues faced by the ICT Directorates resource utilisation in 2026.

In order to meet 2026 key deliverables, it has been necessary to reallocate funding between ICT programmes to meet the needs of the organisation. [redacted] There is also a shortfall on the current expenditure allocation that will need to be managed outside the capital programme. The pressure on the limitations of ICT capital funding will be monitored over the course of the year and will be met by a request for funding through the supplementary budget, virement from other capital programmes or a reduction in ICT deliverables. The current programme projections are set out below:

Category	NDP Allocation	2026 Capex Projection
[redacted]	[redacted]	[redacted]
ICT Infrastructure	[redacted]	[redacted]
BWC / DEMS	[redacted]	[redacted]
Policing Systems	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
Operational Technical Infrastructure	[redacted]	[redacted]
HR & Corporate Systems	[redacted]	[redacted]
Government Initiatives	[redacted]	[redacted]
Data & Analytics	[redacted]	[redacted]
TOTAL	[redacted]	[redacted]

5. Estate 2026

➢ Overview

The OPW manage and maintain all Garda building infrastructure. As such, the Garda estates function are heavily reliant on the OPW to deliver on capital projects for the Garda estate.

The OPW categorise the Garda estate into 4 broad categories (A to D below). In addition, given the significant emphasis on the roll-out of body worn cameras and the reliance on the OPW to facilitate the infrastructural upgrades this has been classified as a 5th body of work for 2026.

A. Major Projects
B. Intermediate Projects
C. Property Maintenance Projects
D. Mechanical & Electrical
E. ICT Infrastructure Upgrade

The management of the Garda estate budget will require careful mitigation on a number of challenges presented in 2026. These challenges are both inherent in the current structure and arising with particular reference to the current political and economic climate. The primary challenges identified are:

- The capacity of the Garda estate management team to oversee the large number of projects currently underway. There are a number of vacancies currently in the recruitment process however as all recruitment includes mandatory vetting, additional staff may take time to on-board and orientate.

- The capacity of the OPW to manage the Garda estate programme with a number of competing programmes from other voted departments.

- The current geopolitical climate creates uncertainty across a number of sectors. The increased cost of energy and raw materials aligned with inflationary pressures may have an impact on the completion of new projects. This may also create a reluctance within the construction industry to engage in the medium and large scale projects required for the development of the Garda estate.

➢ 2026 Funding

The NDP allocation for the Garda Estate in 2026 is €64.60m. The total carry-over from 2025 into 2026 was €17.31m creating a total Estates budget allocation for 2026 of €81.91m. In addition, OPW retains an An Garda Síochána specific budget of circa €35m per annum.

The current profiled expenditure for 2026 is €71.17m. This profiled expenditure represents the planned expenditure currently scheduled for the 2026 financial year. As the current profile of €71.17m is €10.74m below the €81.91m allocation, an assessment of additional infrastructural investments that can be progressed during 2026 is currently underway.

The Garda Estate Management team in conjunction with the OPW are working together on this and it is envisioned the output will be brought to the Estate Governance Committee in the first half of 2026. Options currently being considered include the progression on a number of smaller projects, enhancements at Walter Scott House and the purchase of land. The profiled expenditure for 2026 is shown below:

Estate Plans 2026		
Activity	**2026 Allocation €m**	**Comments**
Development of Major Projects	53.83	Portlaoise, Clonmel, Macroom and Newcastlewest
Development of Intermediate Projects	2.64	[redacted]
Property Maintenance projects	9.93	56 bodies of work ranging in value from €2k to [redacted] Crumlin Garda Station.
Mechanical & Electrical projects	3.42	[redacted]
ICT Infrastructure Upgrade	0.90	[redacted]
Rosslare Europort	0.45	[redacted]
TOTAL	**71.17**	
Un-profiled Allocation (potential underspend)	**10.74**	

Planning has commenced on mitigating measures to address the underspend within the estates portfolio in the 2026 financial year. These options are set out below:

1. Identification of Garda estate projects that can proceed and will incur expenditure in 2026 are commenced. This is the preferred solution as it links the funding available with the infrastructural developments required.

2. Engagement will commence with the Department of Justice, Home Affairs and Migration and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation on [redacted] into 2027. There has been repeated carryover of estate capital funding in 2023, 2024 and 2025. There may be a reluctance from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation to sanction further carryover in 2026 which will need to be addressed.

3. Surplus funding can be re-allocated to other capital expenditure lines to address funding challenges. There are considerable pressures on ICT, a potential VAT liability with the aircraft and an ongoing need to address sustainability in fleet that would all benefit from additional funding in 2026. Any re-allocation is subject the a Virement[3] process and would require prior approval from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation to proceed.

➢ 2026 Projects per OPW Category

The detailed profile per OPW category is listed below:

➢ Major Projects

Garda Major Projects	
Activity	**€m**
Portlaoise Garda Station & Division HQ	[redacted]
Clonmel Garda Station	
Macroom Division HQ	
Newcastlewest Division HQ	
2 other project <€1m	
TOTAL	**53.83**

➢ Intermediate Projects

Garda Intermediate Projects	
Activity	**€m**
Tallaght PEMS	[redacted]

[3] The Virement process is set out in the Public Financial Procedures public-financial-procedures-manual-combined-version.pdf

Drogheda PEMS	[redacted]
Bailieborough (ex-conciliatory process)	[redacted]
TOTAL	**2.64**

➢ Property Maintenance Projects

Garda Maintenance Projects	
Activity	**€m**
38 various projects <€0.50m	7.80
Crumlin Garda Station works	[redacted]
Sligo Garda Station works	[redacted]
Greystones Garda Station works	[redacted]
TOTAL	**9.93**

➢ Mechanical & Electrical

Garda Mechanical & Electrical Projects	
Activity	**€m**
Garda HQ - DR Site	[redacted]
TOTAL	[redacted]

➢ February 2026 Status

The total Estates budget allocation for 2026 is €81.91m with profiled expenditure for 2026 at €71.17m. leading to a projected underspend of €10.74m. At February 2026 the OPW have revised their profile for 2026 from an expected spend of €71.17m to €63.68m further increasing the potential underspend by an additional €7.49m. To date this funding has been provisionally committed as follows:

- The OPW engaged a contractor to construct a Garda station at Bailieborough, County Cavan. [redacted]
- The roll-out of body worn cameras has been identified as a key government initiative. Enhancements to the Garda estate will be required to facilitate this rollout. An assessment is currently underway to identify projects that can be undertaken and align with the planned rollout nationally.

6. Transport 2026

Transport includes all methods of transport including fleet, water and aircraft. For the 2026 financial year funding has been allocated for both fleet and aircraft and is detailed below:

➢ Fleet

An Garda Síochána have been allocated €14m in funding for 2026. The fleet transport requirements for An Garda Síochána are varied and complex. All fleet expenditure is approved through the Transport Governance Committee.

On an annual basis a broad range of categories are under consideration including:

- Standard & high powered vehicles
- Roads policing marked/unmarked
- Surveillance vehicles
- Motorbikes
- Vans small/medium/large
- Minibus
- Electric Vehicles
- Specialist vehicles

Funding is allocated to support Garda fleet in meeting operational requirements whilst also cognisant of the Government and organisational sustainability targets. As the current fleet reach the end of their operational life there is continued investment required to maintain the current base level of vehicles. The level of funding allocated is insufficient to transition the Garda fleet to electric and low-emission vehicles at the pace needed to meet Government and organisational sustainability targets at present.

The risks to the Garda fleet unit arising from the current geopolitical environment including tariff uncertainty, supply chain uncertainty and inflationary pressures will need to be carefully monitored over the course of 2026.

➢ Aircraft

An Garda Síochána have been allocated €12.8m funding for aircraft in 2026. [redacted]

[redacted]

The total investment in aircraft in recent years is €50.65m (ex VAT).

Aircraft Investment 2023-2026 (ex VAT)					
Activity	Payments made in 2023 €m	Payments made in 2024 €m	Payments made in 2025 €m	Payments due in 2026 €m	Total Cost of Aircraft €m
Fixed Wing	[redacted]				
Rotary Aircraft (1)					
Rotary Aircraft (2)					
TOTAL	17.33	17.65	7.67	8.00	50.65

[redacted]

➢ Water Unit

An Garda Síochána have invested in the replacement of 4 Rigid Hull Inflatable Boats with a deposit paid in 2025 and the final balance of €1.2m payable in 2026. It is also intended to purchase 4 smaller inflatable boats as replacements for the current zodiac boats at a cost of [redacted]

7. Capital Expenditure for EU Presidency

Funding of €16.8m has been allocated under a separate umbrella for the EU Presidency in 2026. This funding is intended to cover investment in ICT, transport and equipment.

- ICT funding of €6.9m will support the requirements for increased resilience on ICT systems, increased hardware demands and special event infrastructure among other specific ICT requests required to support the event.

- €9.9m has been allocated to fund transport and equipment requirements. This will fund the final payment on the replacement of 4 Rigid Hull Inflatable Boats and a number of fleet requests including advanced motorbikes, marked and unmarked cars and other specialised vehicles.

Expenditure will be managed in line with existing governance arrangements however will be reported under EU Funding and not the National Development Plan allocation in the financial reporting issued monthly.

8. Summary of key capital considerations for 2026

- The **current geo-political environment creates instability**, supply chain issues and potential economic and inflationary pressures. The requirement to manage the fixed capital funding amount in the current environment will need to be closely monitored over the course of 2026 to provide assurance that the funding will be invested appropriately in line with NDP and EU presidency requirements.

- **The overall funding for ICT across both capital and current subheads has decreased by €6.7m in 2026.** The additional geo-political environment and EU Presidency requirements pose a risk that the funding provided will not be sufficient to meet the basic requirements for 2026. There will need to be careful monitoring and consideration given to this funding stream and the expected provision of ICT services in 2026.

- The cost of ICT required deliverables is €3.3m greater than the capital allocation at the outset of 2026.

- An Garda Síochána are **heavily reliant on the OPW** to deliver capital projects for the Garda estate.

- The **profiled expenditure for the Garda estate is currently** [redacted] Options are currently being considered to maximise the use of funds available to An Garda Síochána in 2026.

- At February 2026, there is a potential further underspend on the Garda estate profile for 2026 o[redacted]and to progress the infrastructure for the body worn cameras at a pace faster than previously anticipated.

- **Existing fleet funding is insufficient to meet the sustainability requirements** set out by government.

- [redacted]

- Additional funding of €16.8m has been provided for EU Presidency for capex related spend albeit the funding is via current spend. This will be reported separately to the NDP funding.