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Spending Review 2019

Towards a Framework for Multi-Annual Budgeting: Considerations for An Garda Síochána

JUSTICE VOTE SECTION

DEPARTMENT OF PUBLIC EXPENDITURE AND REFORM
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Executive Summary

- Multi-annual budgeting has been an objective of budgeting reform since 2011¹, but its application in practice has been limited given the constraints of Ireland’s legal framework which caters for an annual budgeting process.
- The *Commission on the Future of Policing in Ireland* (CoFPI)² recommended that the “*police budget should be properly costed and presented in a multi-annual framework*”. In December 2018 Government approved the implementation of the recommendations of the Report and the establishment of a four year High Level Implementation Plan 2019-2022.³ Preparatory work on multi-annual budgeting is agreed for action in Q3/Q4 2019 within the Plan. The application of multi-annual budgeting to An Garda Síochána also has relevance for the wider development of a medium term expenditure framework in Ireland.
- A move towards Multi-Annual Budgeting sits comfortably with the “True CEO” vision for the Commissioner that was put forward by CoFPI. Ideally it would allow the Commissioner to make forward-looking resource allocation decisions that are at the heart of service delivery that responds to the needs of citizens such as ongoing incremental investment in frontline policing.
- The potential benefits would also include greater scope for strategic financial planning and financial autonomy, linked to policing priorities, for a period of say three years. This would need to be anchored within an overall budget or affordability constraint within which to make prioritisation decisions.
- The design of a new multi annual budgeting system has two important parameters for decision - (i) the anchor for medium term expenditure growth (e.g. expressed as percentage or nominal amount for a three year period) and (ii) the flexibility for in- year adjustments.
- The possible scope for multi-annual budgeting ranges from the full range of current expenditure (pay and non-pay) to specific subheads/spending categories such as pay, overtime, superannuation and individual non pay categories (maintenance, communications, T&S etc). Other important design parameters relate to conditionality, risks, enablers and governance – all of which require careful consideration – the credibility of any new framework is best demonstrated by adherence to the overall funding envelope.
- Similar to many votes, Garda expenditure has experienced upward adjustments each year in expenditure ceilings (as part of the Justice Group). The 2019 allocation for Garda spending of almost €1.8 billion has risen by 22% since its ten year low point of spending in 2014 (€1.44 billion).
- Budget management has been a traditional challenge for the Garda vote across periods of expenditure growth consolidation. The aggregate level of supplementary estimate over the last five years is almost €224 million. This has been driven by overtime (visits of foreign dignitaries) and other funding challenges for pay and non-pay subheads.

Key Findings

- Traditionally, the Garda vote has not had three year expenditure ceilings which incorporate specific adjustments for drivers of spending such as demographics or policy decisions. In recent years, some carryover impacts for recruitment decisions have been incorporated into spending pre-commitments as part of the Mid-Year Expenditure report.
- The Garda vote is a suitable candidate to pilot a more ambitious multi-annual budgeting approach given its significance in spending terms, the relatively straightforward nature of the main expenditure drivers as well as the benefits of greater financial autonomy which would accrue.
- In the short term at least it would be prudent and more feasible to apply multi annual budgeting to a selection of spending lines. This could apply to overtime in the first instance for the groundwork for which has already been done (DPER Spending Review) and which is underpinned by a Government decision and could be broadened out to categories such as superannuation and pay including allowances.
- Progress has been made on some of the enablers for multi annual budgeting such as innovative funding streams (Justice and Policing Transformation Fund), delegated sanction and increased stakeholder collaboration on financial management (the Joint Group on Garda Resourcing). However, for multi-annual budgeting to work, significant additional progress is required in the following areas:
 - Police Service Priorities – medium term policing strategy and annual costed policing plans;
 - Key policy frameworks – the Garda operating model, workforce planning capability, Civilianisation and the ICT Implementation Plan;
 - Expenditure tools – Evaluations, Spending Review papers, Performance Budgeting;
 - Financial Capability – the skills systems, process and reporting arrangements
- The above factors amount to prerequisites for the advancement of multi-annual budgeting. The issue of financial capability is one of the core requirements from a public expenditure perspective. It is required to (i) ensure that spending priorities can be identified and funded in a sustainable manner (ii) that spending out-turn is kept within a prudent upper limit over the medium term and (iii) that there is co-ordination and oversight over the necessary accountability mechanisms are in place including performance reporting and evaluation.
- Until the report of the external consultancy study on the Future Needs of the Garda Finance Function is complete, and taking into account the further work required to deliver a Workforce Plan and to produce a fully costed Policing Plan, amongst other prerequisites, it would be premature to recommend imminent piloting of a new multi annual approach for the 2020 budget.
- However, there is scope for immediate engagement to commence among all the stakeholders and under the auspices of the Joint Group on Resources for An Garda Síochána and the Implementation Group on Police Reform to work on the following issues:

¹ Comprehensive Expenditure Report 2012-14 (DPER, 2011)

² Report of the Commission on the Future of Policing in Ireland (September, 2018)

³ Government Decision S180/20/10/1002C (December, 2018)

- Devising a new programme structure for the Garda vote;
 - Enhancing the existing set of performance budgeting indicators on a programme basis;
 - Advancing the implementation of any recommendations emerging from the external consultancy report on the Future Needs of the Finance Function; and
 - Drafting a pilot design document for a new multi-annual budgeting framework informed by financial analysis of expenditure demands and productivity/savings measures.
- Finally, the ultimate contribution a new multi-annual budgeting system could make to AGS would be to underpin a greater capacity to deliver improvements in the efficiency and effectiveness of policing, particularly by providing a framework to drive (i) greater certainty of realistic funding allocations and (ii) expenditure policy levers to improve the links between input and service benefits for communities.

1. Introduction

Multi-annual budgeting describes a more modern approach to budgeting whereby fiscal budgets are planned for the medium term and not just for a period of one year. This has the benefit of helping to ensure that public expenditure is managed within fixed, sustainable limits and is anchored to an affordable level of spending. It ensures that the longer term consequences of spending decisions can be balanced against the affordability available over a longer budgetary cycle. Medium term expenditure frameworks (MTEFs) is another way to describe a multi annual budgeting approach.

Such an approach also aids predictability and provides a realistic foundation for expectations about the trajectory of further spending growth. It also provides a framework to guide the planning and delivery of structural reforms or organisational restructuring to help manage spending over the medium term. This also incorporates elements of expenditure reform tools such as performance budgeting, evaluation and Spending Reviews.

Multi-annual budgeting can improve the effectiveness of public spending by giving agencies greater certainty of resource availability over a multi-year period thereby promoting more effective forward planning and resourcing of policies that require an extended time horizon for implementation, such as large projects as well as new programmes and initiatives. Finally, multi annual budgeting also allows for the alignment of political priorities with sustainable expenditure decisions.

This paper focuses on the potential application of multi annual budgeting to An Garda Síochána. The paper is set against the background of the ongoing policing reform programme – *“A Policing Service for the Future”* (APSFF) following on from the report of the Commission of the Future of Policing in Ireland (CoFPI). The CoFPI report recommended that the police budget should be properly costed and presented in a multi-annual framework and linked with policing priorities. The rationale for this recommendation was An Garda Síochána should have greater financial autonomy to steward its resources. In that context, an important workstream for the APSFF change management programme relates to leadership and accountability. In particular, there are actions to ensure that the Garda Commissioner becomes the “true CEO” of the organisation including multi annual budgeting, estate management, IR and other matters.

This paper aims to address the efficiency and sustainability dimensions for the Spending Review but is somewhat different in that it also addresses the criteria for successful implementation of the D/PER expenditure reform agenda. The aims for this paper are to:

1. Describe the rationale, benefits and risks of a multi annual approach;
2. Outline the possible scope, scale and anchors for multi annual budgeting in AGS;
3. Quantify possible envelopes (indicatively) including efficiency and productivity drivers e.g. rosters, redeployment, allowances;
4. Assess the required enablers and conditionalities for multi annual budgeting compared to the current state e.g. financial capability, workforce planning, ICT systems, costed policing plans, evaluation structures etc.; and
5. Consider innovative funding mechanisms, incentives as well as sanctions.

This paper is set out in sections as follows:

- Section 3 provides some further reform and policy context for multi annual budgeting including the broader expenditure policy reform agenda.
- Section 4 briefly looks at the history of financial management in AGS including budgetary management, the traditional drivers of the Garda budget and the possible longer term components of the Garda budget arising from known policy changes.
- Section 5 considers options for introducing multi annual budgeting including what categories of expenditure should be included in its scope ranging from a small number of specific subheads to the full range of all pay and non-pay expenditure headings. It also considers the other necessary components of a multi annual budgeting model such as governance structures, enablers and conditionalities. The section includes a case study on financial capability as the core pre-requisite for successful implementation of multi-annual budgeting.
- Section 6 looks at some of the lessons from international practice in this area.

2. Methodology and Scope

The key sources for this paper are:

- Aggregate trend financial data on An Garda Síochána;
- International literature on expenditure reform and police budgeting;
- Policing reform policy and implementation documents; and
- Previous Spending Reviews published by DPER

The main methodology involves:

- Financial analysis of spending data;
- Review of policy documentation and secondary sources;
- An assessment of the work to date of the Steering Group for the Review of the Future Needs of the Finance Function in AGS; and
- Indicative scenario analysis for multi annual envelopes

It is worth noting that the main scope for the possible application of multi annual budgeting is current expenditure given that there is already a medium term and multi annual approach to Garda capital spending under the NDP and as part of the Justice sectoral ceiling.

This paper does not consider the scale and expenditure limits for a new multi-annual budgeting framework but rather discusses the feasibility of applying multi-annual budgeting to the Garda vote and the issues to be considered to ensure it is successful.

Much of the discussion in this paper builds on the groundwork of previous Spending Review work undertaken in this area. Appendix A outlines the extent of implementation of previous recommendations.

3. Multi-Annual Budgeting: Expenditure Reform Context

3.1 Multi-annual budgeting: Fiscal Policy and Broader Expenditure Reform

Since 2011 significant changes have taken place to reform the budgetary architecture including expenditure reform. A key driver of this has been the EU Fiscal Rules the objective of which is to ensure that Governments can plan fiscal policy based on stable and sustainable levels of expenditure and revenues.

In particular this has led to the development of the Medium Term Expenditure Framework (MTEF), which was first presented in December 2011 in the *“Comprehensive Expenditure Report 2012-14”*, which sought to meet Ireland’s expenditure obligations under the new EU Fiscal Rules. The aim of the framework was to move away from annual budgetary allocations and towards multi annual budgeting in order to facilitate clear medium-term planning i.e. ensuring that available resources can be deployed, managed, and re-allocated (as appropriate) to best effect over a longer time horizon. The detailed arrangements for the management of Government Expenditure Ceilings and Ministerial Expenditure Ceilings were outlined in DPER Circular 15 of 2013 - *Medium-Term Expenditure Framework: Application to Current Expenditure*. However, the application in practice of multi-annual budgeting has been limited given the constraints of Ireland’s legal framework which caters for an annual budgeting process.

Each year the mid-year Expenditure Report sets out the multi annual three year pre-Budget expenditure ceilings based on the assumptions contained in the Stability Programme Update and at Budget time the annual Expenditure Report sets out the revised expenditure ceilings for each Ministerial vote group based on Government budgetary decisions. In general, since 2015, the ceilings have increased each year as additional resources have been available. Depending on the sectoral area, certain expenditure drivers (e.g. demographics, carryover impacts) can be built into year 2 and year 3 ceilings to provide for significant expenditure pressures. Non pay spending is generally held flat. Ceiling increases have applied mainly to the more significant spending sectors such as Health and Education. Increases to ceilings have typically not been provided for the Justice Group including AGS although carryover impacts, to some extent, have been included as pre-committed expenditure for the Justice Group including AGS on a single year carryover basis.

The main considerations for considering the application of multi annual ceiling as part of the medium term expenditure framework include the credibility and robustness of ceilings as well as the durability of ceilings as budget constraints and the incentives built into ceilings. These in turn depend on the quality of spending projections and forecasts. Set against this is the need to incorporate measures to meet spending pressures linked to rising public services demands as well as any changes in the size of the budgetary package available each year. Various stakeholders including the Fiscal Council and the Parliamentary Budget Office have commented on the tendency for expenditure ceilings to be adjusted upwards each year and the impact that this on the budgetary constraints inherent in the ceilings.

In recent years the overall anchor for the level of sustainable public expenditure has been the preventive arm of the Stability and Growth Pact and the Expenditure Benchmark. The 2019 Mid-Year Expenditure Report notes that a better point of reference may be long term GNI in order to avoid pro-cyclicality.

However, the overall expenditure and planning frameworks governing the quality of public spending within the expenditure ceilings and overall aggregate level of public expenditure have also been substantially reformed to ensure that spending delivers on public policy objectives as efficiently and effectively as possible and is underpinned by greater evidence. This includes the following:

- Spending Reviews
- The Public Spending Code
- Performance Budgeting
- Green Budgeting
- Equality Budgeting
- The Irish Government Economic and Evaluation Service
- More budgetary engagement – the National Economic Dialogue
- Additional forms of policy analysis – the Social Impact Analysis Series and Focused Policy Assessments published by the Prevention and Early Intervention Unit

On Spending Reviews, for example, a DPER staff paper noted that this expenditure tool can embed the principles of expenditure efficiency and effectiveness into the wider budget process (Howlin and Kennedy, 2018).

More recently, as resource allocations has increased, there has been a growing focus also on the importance of reporting (modernising Central Government Reporting and fiscal transparency) and accountability frameworks (e.g. the responsibilities of Accounting Officers). The evolution of public expenditure strategy and ongoing reforms to expenditure frameworks are set out each year in the Expenditure Report published along with the budget.

The core points to note for the purpose of this paper for a new approach to multi-annual budgeting for AGS are:

- Within the current medium term expenditure framework multi annual budgeting has operated only to a limited extent (carryover in some years) for AGS.
- Any move further in the direction of multi annual budgeting for AGS would still be subject to the overall anchor for total public expenditure growth.
- The full range of expenditure planning, reporting, evaluation and other budgeting tools and frameworks are essential compliments to multi annual budgeting and need to be considered as implementation aids in that context.

3.2 Policing Reform: Commissioner as “True CEO”

While the CoFPI report and APSFF are the key frameworks for the current iteration of policing reform, previous reports have referenced multi-annual budgeting. The Garda Inspectorate called for the introduction of multi-annual indication of the proposed garda budget, in order to facilitate improved garda strategic financial planning (GSINSP, 2015).

Prior to the CoFPI report, the first report of the Effectiveness and Renewal Group (Department of Justice and Equality, 2018) considered the changes necessary for the Department of Justice and Equality to complete its renewal. It also discussed the budgeting process for AGS. It noted that the design of the remodelled Department would allow it to manage its relationship with AGS in a far more structured and impartial manner. The key organisational unit to manage this would be the Governance

Unit of the Criminal Justice pillar. The report noted that its capacity to oversee robust governance would be enhanced by the introduction of a detailed budgetary process for AGS, linked with a costed Policing Plan – a key missing part of the budgetary architecture. Finally, it pointed to the incongruity of budget negotiations on a Garda allocation happening in October prior to finalisation of the policing plan for the same year taking place a few months later.

Moving on to the CoFPI report, the fourth principle notes that *“no Commissioner, no chief executive in any organisation, can be expected to succeed unless they are given the levers of control to get the job done. The Garda Commissioner must be empowered to manage, including appointing a senior leadership team with the required expertise, having overall responsibility for the processes determining promotions and assignments, making financial decisions, and managing the police estate. The Commissioner must have lead responsibility for industrial relations negotiations for all members of the organisation, both sworn and non-sworn”*. This provides the context for the implementation actions contained in the APSFF around the theme of making the Garda Commissioner the “true CEO”. It is worth also noting that this principle highlights the importance of a statutory board as an important aid to the Commissioner for governance of budgeting among other priorities.

Some progress has already been made on aspects of the financial architecture which can support the Commissioner in managing the financial resources of AGS. In particular, delegated sanction is a standard feature of expenditure management for most votes whereby greater control over spending decisions is devolved to spending Departments without recourse for authorisation to the Department of Public Expenditure and Reform.

While delegated sanction for capital expenditure already exists for AGS spending as part of the overall Justice Group of Votes, delegated sanction has traditionally not been in place in recent years for staffing and non-pay spending. For non-pay spending this essentially meant that some spending decisions (procurement, legal costs, maintenance contracts and towing charges) were required to be approved by both the Department of Justice and Equality and DPER – this was time consuming. One of the actions in the 2019 APSFF implementation plan related to the introduction of delegated sanction for non-pay expenditure to AGS to streamline decision making and to decentralise more financial control. Delegated sanction was provided in June this year marking completion of one of the necessary supports for making the Commissioner “a true CEO”.

However, some important actions in this category remain to be completed over the lifecycle of the APSFF including, among others:

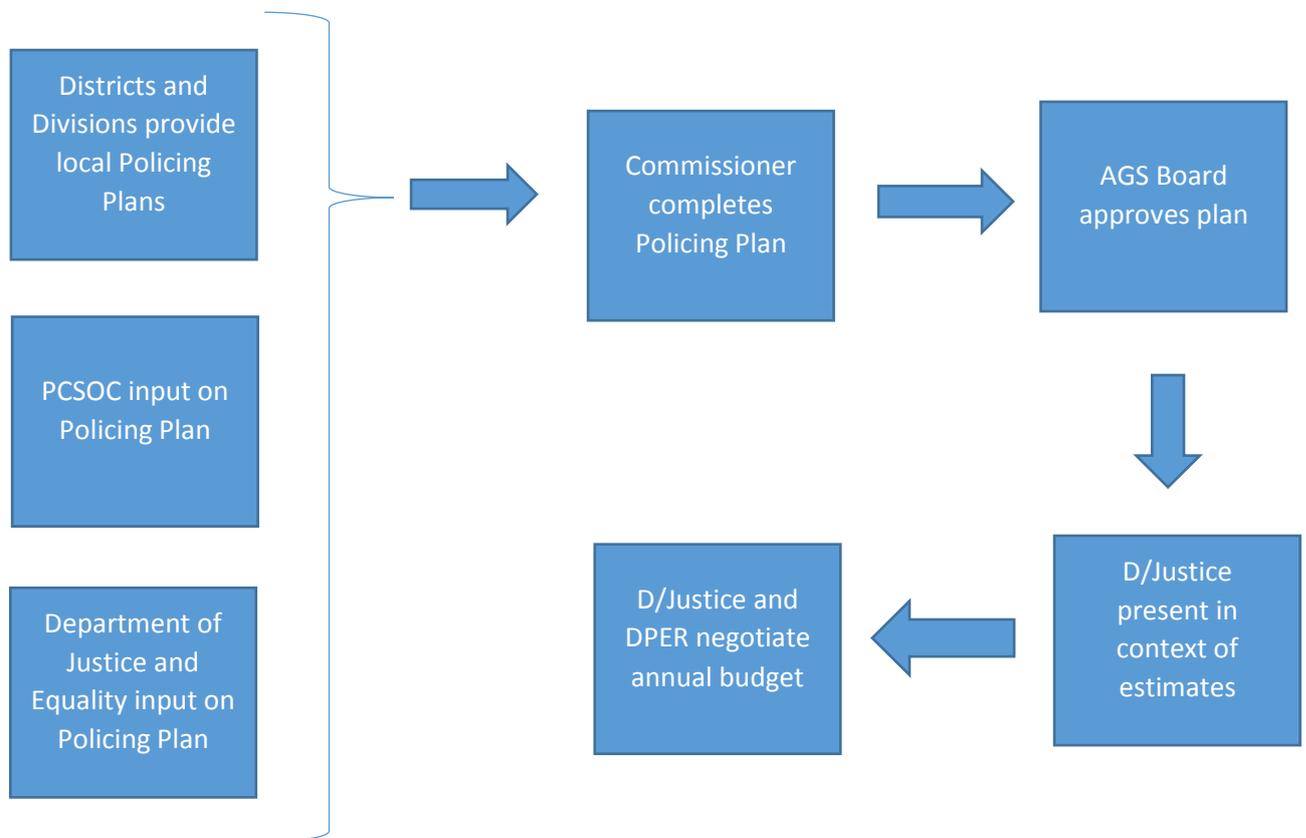
- IR changes (access of the Garda representative associations to the WRC)
- Streamlining procurement decisions
- Changes to the appointment of the Senior Management Team
- New estate management proposals (currently OPW manage the estate on behalf of AGS)

There are also important actions in the APSFF relating development of both an interim and fully costed policing plan – essentially the definition of policing priorities and their resource requirements, a key requirement for multi annual budgeting and ideally linked to a three year policing statement of strategy. The fully costed Policing Plan is due for completion by [end year 2019].

The CoFPI report also notes that the *“police budget should be properly costed and presented in a multi-annual framework. Understanding how much is being spent on policing and what outcomes are being achieved should be an essential aim of political accountability.”* This is linked to a separate chapter specifically dealing with Value for Money and the recommendations on realising efficiencies as well

as the development of multi annual budgeting linked to policing priorities and based on greater clarity regarding the cost of policing. The budget process itself was envisaged as set out in Figure 3.1.

Figure 3.1: Envisaged budget process for AGS



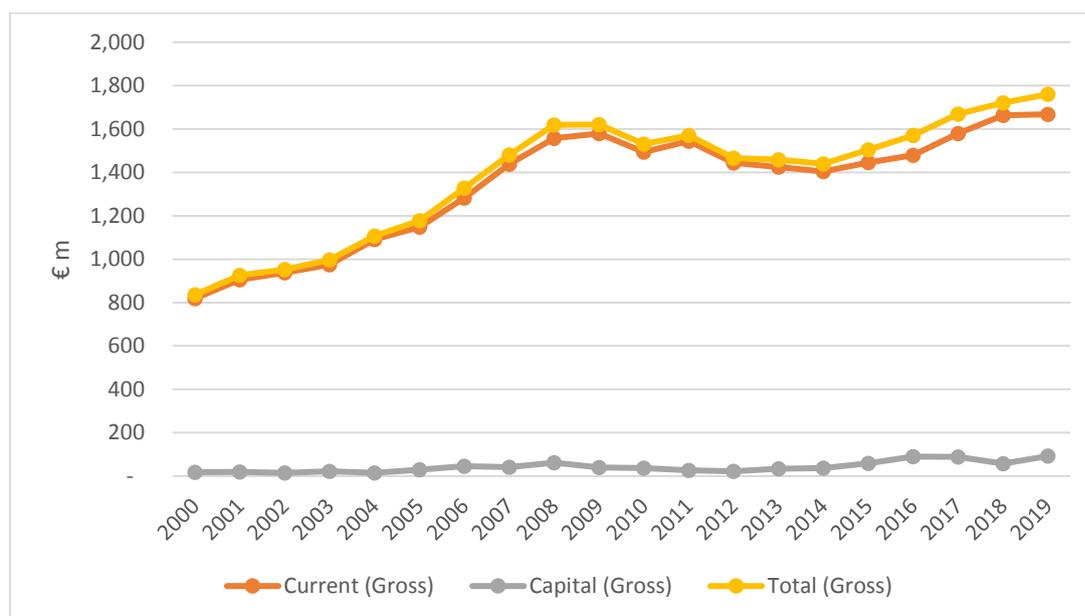
4. Financial Management in An Garda Síochána

4.1 Expenditure Trends

Figure 1 outlines the trend in expenditure in AGS since 2000. Total gross expenditure has risen by over 100% in that period. The current estimate of €1.76 billion is also 22% higher than its lowest point over the last ten years (€1.439 billion in 2014). This pace of increase over the last 5 years broadly matches the rate of increase for overall Government expenditure for the same period at approximately 23%. The main drivers of the increase in spending since 2014 include:

- Recruitment of civilians and Garda members
- Consequential increases in non-pay arising from recruitment – training, equipment and travel
- Overtime – policing pressures to meet demands caused by organised crime and national security demands
- Pay increases both due to national pay agreements and the 2016 Garda pay deal
- Capital spending increases – ICT, Buildings

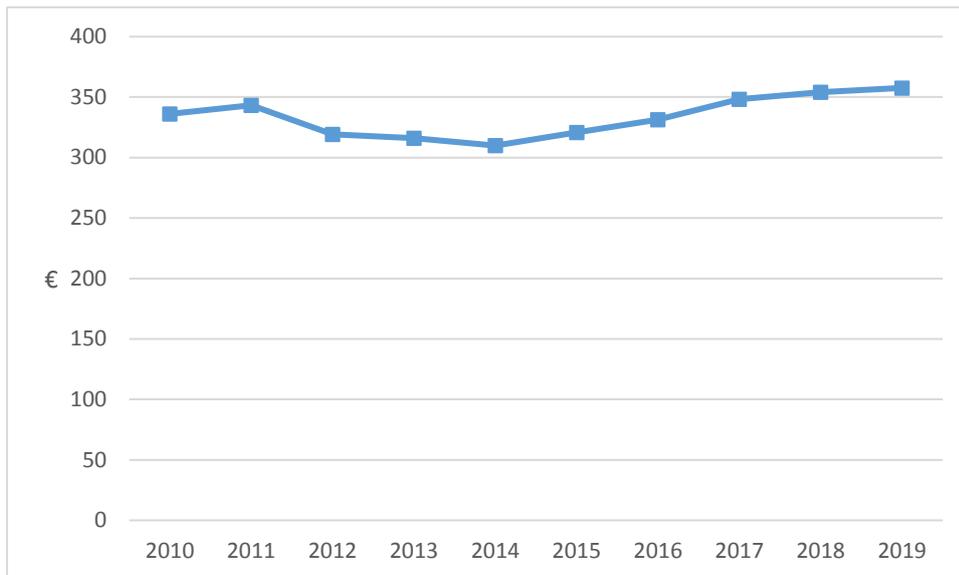
Figure 4.1: Gross expenditure for An Garda Síochána, 2000 to 2019



Source: DPER Infor system and own analysis

Figure 4.2 outlines the trend in total Garda spending per head of population in recent years. While it is important to note that this expenditure includes all spending including front line policing, operational supports and administration, it provides some sense of the evolution of spending in line with population growth, showing that spending is on a rising trajectory per capita. The demand for policing obviously varies depending on the composition of population and the scale of population increases. For example, a younger population may have higher policing demands due to the night-time economy etc. Equally, population concentration, overall income levels and deprivation are important factors which would require a separate analysis. This is a complex area to disentangle.

Figure 4.2: Garda expenditure per capita, 2010 to 2019

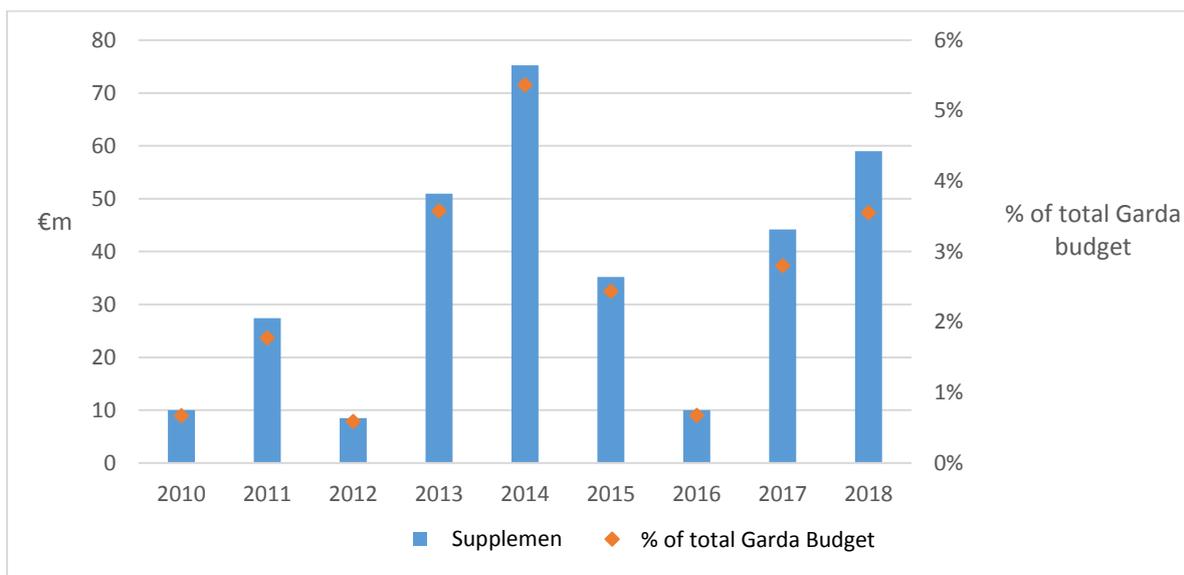


Source: DPER Infor system and own analysis

4.2 Budget Management

Historically, the Garda vote has required supplementary estimates. This is where additional funding is provided above and beyond the original estimate in order to fund expenditure requirements. It means that it was not possible to manage expenditure out-turn within the original budget provided. Figure 2 shows that annual supplementary estimate ranged between €8.5 million and €75 million. The average percentage overspend compared to the original budget was 2% over this period.

Figure 4.3: Supplementary estimates for AGS, 2010 to 2018



Source: DPER Infor system and own analysis

Supplementary estimates for the Garda vote have occurred not just in periods of fiscal consolidation for the Garda vote (2012 to 2014) but also in periods where allocations for the Garda vote have been increasing (2015 to 2019). The supplementary is low for 2016 but this should be viewed against the background of a further revised estimate for the Garda vote (among other votes) introduced mid-year.

Usually, the supplementary requirement is net of offsetting savings within the Garda vote. There are usually savings under expenditure headings such as superannuation and communications. Along with higher than anticipated revenue for appropriations-in-aid (essentially incoming revenue streams) e.g. the additional superannuation contribution, these act to reduce the gross requirement ultimately required for funding.

Ensuring that expenditure can be managed within an agreed budget is an important component of good financial management. Consistent provision of supplementary estimates also undermines the credibility of expenditure ceilings and spending forecasts. Incentives to manage spending within budgets are weakened if expenditure pressures have to be accommodated through supplementary estimates notwithstanding that there can be legitimate underfunding pressures in some years for legitimate reasons e.g. inaccurate forecasts.

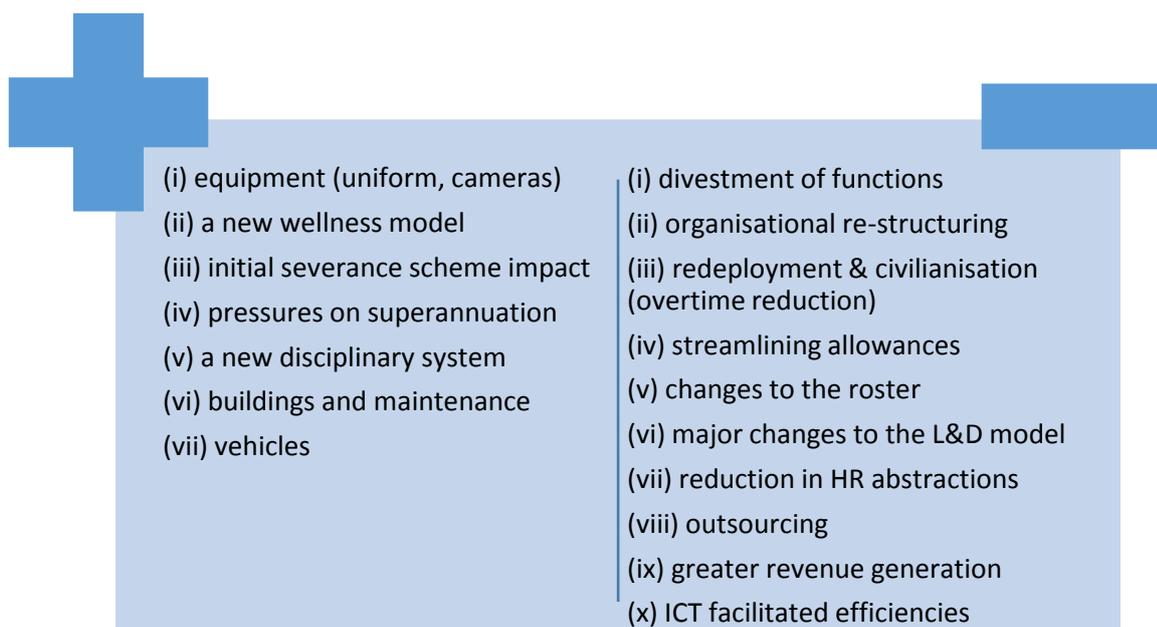
4.3 Expenditure Drivers in An Garda Síochána

The expenditure drivers in AGS are ultimately somewhat more straightforward than other large sectors (e.g. health). Traditionally, policing is a set of human services delivered by police ranks (i.e. driven by staffing numbers and remuneration including allowances) and facilitated by infrastructural supports such as buildings, ICT, vehicles and safety/support equipment. There are no complex large scale demand led non pay spending schemes and the main discretionary item of spending is pay related i.e. overtime. This means that as a sector, it is sufficiently large and has a dynamic policy environment making it a substantial candidate for piloting a new expenditure reform approach but the level of complexity for cost drivers is low meaning that there are less feasibility barriers for moving towards a more multi-annual approach.

Taking recruitment as the headline spending driver, the CoFPI report noted the traditional setting of targets for the number of police by Government should be replaced by the definition of the level and composition of policing numbers as informed by workforce planning linked to demand analysis.

However, the situation becomes more complex as the APSFF continues to be implemented and the drivers of expenditure become more varied due to the range of policy initiatives underway and/or subject to more planning and consideration. Among those with possible resource allocation and prioritisation implications are the following, as set out in Figure 4.4. (Note: this is not an exhaustive list).

Figure 4.4: Longer term expenditure drivers in AGS – impacts on spending



In some cases there will be measures which could impose spending implications on other votes e.g. divestment of some responsibilities for prosecutions. In others, it is not yet clear if cost savings will materialise (e.g. organisational restructuring with reduced divisions leading to release of Gardaí to front line and streamlined management tier).

5. A Framework for Multi-Annual Budgeting

5.1 Design Parameters

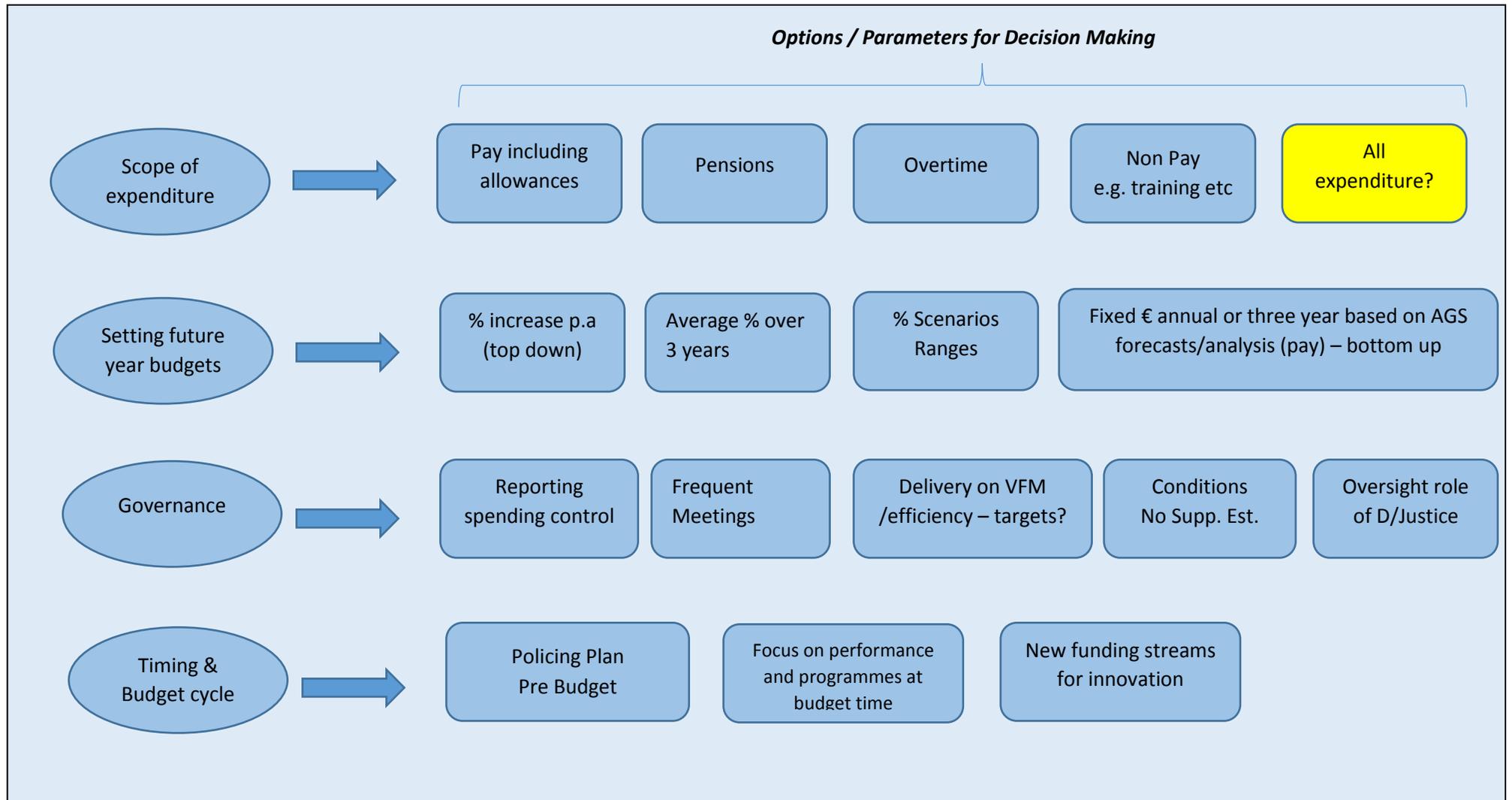
A properly costed budget in a multi annual format should be central to the delivery by AGS of its policing services priorities and goes hand in hand with greater delegated sanction and the role of the Commissioner as CEO. With a budget in excess of €1.76bn and staffing of over 17,000 it is imperative that the Commissioner has at his or her disposal the requisite financial management capabilities. DPER has highlighted concerns in the past around matters such as management of Garda overtime and overall budget management but is committed in principle to the development of a framework for multi-annual budgets and delegated sanctions, recognising the importance of allowing the Commissioner the tools to manage the reform agenda and to deliver improved policing services. Overall, moving to multi-annual framework would represent a very significant change to the manner in which the current budgetary framework for AGS works.

Given the much greater scope for providing financial autonomy, there needs to be a well designed and agreed framework to underpin multi annual budgeting. This encompasses:

- The scope of its application (spending categories)
- The design of the expenditure limit/affordability constraint and related expenditure anchor
- Conditions, incentives, sanctions and governance mechanisms
- Underpinning strategic frameworks – statements of strategy and policing plans

Figure 5.1 overleaf outlines the design parameters in more detail.

Figure 5.1 Parameters for multi-annual budgeting



Expenditure Scope

In principle all of current expenditure (pay and non-pay) could be encompassed by multi annual budgeting. Disaggregating current spending by category would facilitate an incremental approach and on that basis, pay is the key driver of most of the other current spending categories (allowances, non-pay) and lends itself to forecasting as it is driven by:

- Recruitment decisions
- Pay increases and incremental progression
- Exists due to retirement and promotions
- Abstractions such as sick leave, injuries, career breaks, maternity etc
- Possible efficiencies due to rosters reform, allowances streamlining, greater use of ICT

The non-pay categories have varied activity drivers but overall staffing numbers is the key driver (e.g. recruitment drives training, equipment needs, T&S etc). In the medium term efficiencies are also possible here e.g. policy on travel arrangements, more efficient use of vehicles, ICT (shift from tetra radios to mobile devices) and reformed training arrangements (less time in initial training and more desk based training).

In practice, there is already a multi-annual approach to overtime (the main discretionary category of Garda spending) in that budgetary engagements routinely consider the scope for agreed reductions in overtime as a share of Garda pay (this is consistent with the overall aim of moving towards overtime representing 5-6% of Garda pay in line with international norms and as Garda recruitment and redeployment increases). Superannuation, while not discretionary, is also eminently suitable for separate multi-year projections and for a funding envelope.

Pay as the key driver of overall Garda spend can be easy to define (if harder to project). Delegated sanction on staffing and a move from Employment Control Frameworks would be a necessary prerequisite. This is some way off given the need to demonstrate adherence to previous conditions of sanction as well as greater progress on redeployment and improved governance of HR approval processes.

Setting ceilings/expenditure anchors

There are many options for setting aggregate budgets over the multi-year period including a bottom up approach devising nominal limits based on expected demands ranging to a top down approach using an aggregate percentage increase linked to an overall domestic expenditure anchor for all public expenditure which references budgetary expenditure policy. Regardless, these all require significant analysis to forecast spending needs and to assess the scope for savings/productivities.

Keeping ceilings flat in order to promote budgetary control, which has been the practice in the past, has not always been effective as a control tool. Accordingly, in a multi-year framework, there should be some recognition that some components of expenditure will increase year on year e.g. recognising existing Service Level pressures (carryover effect of recruitment). This must be balanced against affordability requirements.

The degree of flexibility in making in year changes and balancing this with compensating adjustments in later years of the framework are also important considerations. A funding or resilience reserve might be necessary to fund unplanned contingencies, particularly in a policing context e.g. security challenges, visits etc.

There is also the issue that the multi-annual framework should be capable of accommodating political priorities as they emerge within the overall spending limits. This influences a further issue for determination which is the phasing of expenditure increases over the course of the financial planning period. Front loading risks sustainability and may affect the incentive for delivery of savings/productivity measures whereas backloading may not match demands with resources.

Governance

Importantly, relationships of trust and confidence must also underpin a new multi annual budgeting arrangement, grounded in structured governance arrangements to monitor the implementation of new arrangements including at senior leadership level. There are already arrangements for DPER, AGS and D/Justice to meet regularly (bi-monthly) to discuss budget management and spending trends during the year. However, with multi annual budgeting, it is likely that much more frequent engagement would be necessary to discuss budget management, progress on budgetary tools (performance budgeting, evaluations etc) as well as to track progress on savings and productivity measures to help fund increased spending on policy priorities. Much more engagement would be needed initially to agree expenditure baselines, forecasting models and projections of expenditure growth. This will also require a significant degree of financial analysis and modelling to be carried out in order to generate the evidence to inform a new multi annual approach.

Enforcement and Incentives

Given that greater certainty over medium term funding envelopes can be seen as a movement towards easing central budgetary control, a necessary corollary would be conditionality regarding achievement of productivity and savings. Moving towards a multi-year approach makes it more feasible to realise savings compared to an annual approach e.g. reductions in court overtime, roster changes, reduction in abstractions, divestment of functions etc.

Transparency over delivery of these measures would be important. As against this, an intrusive framework of indicators and targets could be problematic (e.g. a large number of efficiency indicators some of which could cause perverse incentives which may impact on the effectiveness of services such as reducing unit cost for outputs such as investigations).

The question also arises as to what measures would apply in the event that spending limits are breached e.g.

- Full or tapered withdrawal of delegated sanction
- Increased accountability e.g. publication of explanatory reports and action plans to address failings
- Temporary cessation of any special innovation or funding streams for reform projects
- Re-introduction of limits on recruitment
- Introduction of a form of audit/detailed assessment to determine the reasons for overspending

All if the above measures obviously lend themselves in reverse as incentives. For example, greater than anticipated progress on reform/productivity measures would underpin the release of additional funding in the form of the aggregate envelope or as one off increases in particular funding streams (e.g. innovation)

Productivity Measures

As mentioned on the previous section, *Enforcement and Incentives*, good progress on productivity and efficiency must be incentivised. Careful consideration will need to be given to the most appropriate measures of productivity and efficiency. The measures will vary depending on the policing pillar or strategic programme area being considered. If linked to specific APSFF initiatives, they will depend on the objective of the initiative. By way of example, such measures could include:

- Garda response times to emergencies
- Timeliness in delivery of specific services to the public
- Clearance rates for cases
- Higher volume of specific outputs e.g. interceptions, seizures
- Lower unit cost of policing hours (i.e. less overtime)
- Increased in the quantum of frontline policing hours provided from the available cohort of Garda members

Measuring productivity can be difficult and prescribing measures can affect incentives. These challenges must be balanced against the critical importance of generating evidence about the improvements in Garda resourcing arising from increased investment. At the same time it is important to demonstrate the yield arising from increased ICT investment and the implementation of reform measures.

A DPER paper produced as part of the Spending Review in 2018 (Challenges for Investing in Policing Expenditure: A Public Expenditure Perspective) provided an indicative and illustrative Programme Logic Model to show the link between objectives and outputs and outcomes including specific indicators. More detailed work along these lines linked to the APSFF is needed.

Timing and Budget Cycle

Traditionally, budget engagements for the Garda vote take place as part of the negotiation for the Justice vote group, between the Department of Justice and Equality and the Department of Public Expenditure and Reform. The focus is on the allocation for the following budget year including the multi-year impacts on spending. By necessity, this entails a review of the key spending lines for pay and non-pay and the drivers of expenditure changes (e.g. recruitment) including the supporting evidence base such as Spending Reviews, expenditure forecasts and policy changes. The entire allocation is structured within a single Programme - 'Working with Communities to Protect and Serve'.

With the introduction of a multi-year framework, there is an opportunity to re-frame the budget engagement to focus much more on the pillars/programme areas within the AGS vote. The current pillars set out in the 2019 Policing Plan are:

- Community policing
- Protecting people
- A secure Ireland,
- A Human Rights Foundation
- Our People – Our Greatest Resource
- Transforming Our Service

This would facilitate a much greater focus on the services, outputs and outcomes of policing allocations in each of the areas. It would allow consideration of the relative performance of the

different programmes in delivering effective policing services for citizens as well as broader budgetary themes such as equality proofing. The input of performance budgeting and Spending Review papers on policing would be crucial in this context. The design of a new programme structure for the vote, linked to the Policing Plan, will take some time and requires significant preparation work by all the stakeholders including the Policing Authority.

A changed budgetary engagement could also usefully focus on other possible funding streams e.g. competitive funding (see section 6 for more detail on existing competitive streams for the Garda vote). Allocated based on agreed selection criteria (e.g. alignment with APSFF, quality of business cases etc), budget discussions could address the level of funding for such streams as well as the performance of previous initiatives funded.

In order to address the recommendations of the ERG and CoFPI on a revised budgetary cycle, it is imperative that a costed Policing Plan (at least in draft form) would be available as input for both the finalisation of an initial multi annual budgeting framework as well as an annual budget negotiations. This would essentially require a draft costed Policing Plan to be produced by end Quarter 2 pre-Budget.

Risks

Given that the AGS vote accounts for €1.76 billion in 2019, it is a high spending body. The continuation of the pattern of supplementary estimates would therefore be an expenditure risk in any new multi-annual framework. To be credible, spending within budget for the first iteration of the multi-year framework would be important. The risk of ceilings becoming floors must be avoided. This requires demonstrating form in realising savings measures in return for a medium term funding settlement.

In setting rules and in designing a multi-annual budgeting framework, the rigidity of the rules is a consideration. If an overly technocratic approach is taken, the risk is that there may not be sufficient buy in by the spending organisation and this acts against one of the objectives of greater multi-annual budgeting which is to provide greater autonomy.

5.2 Pre-requisites for Multi-Annual Budgeting

Figure 5.2 considers some of the key pre-requisites for a multi annual budgeting model in terms of the current progress to date. These are the areas in which the necessary groundwork must be in place – the state of progress in these areas is discussed in greater detail below. It shows that significant work remains to be done under key headings notwithstanding the fact that some positive progress has been made.

Figure 5.2 Selected Enablers of Multi-Annual Budgeting for An Garda Síochána

Enabler Category	Pre-Requisites
Strategic Planning	<p>A three year strategy and a fully costed policing plan are vital inputs in order to match service priorities with available multi annual resources in order to inform prioritisation choices.</p> <p>While the Policing Authority has welcomed the completion of the interim costed Policing Plan (Policing Authority, 2018), it highlighted also the shortcomings of the existing financial systems and noted that that it may be many years before systems and capacity in the Finance section is sufficient to allow the kind of analysis a fully costed Policing Plan would require.</p> <p>A fully costed Policing Plan is due for completion by the end of this year. It is as yet uncertain as to the extent to which this will meet the expectations envisaged in the CoFPI report.</p> <p>Appendix B sets out some more detail on some of the issues with the interim Policing Plan from a PER perspective as well as the desirable features of a fully costed plan.</p>
Workforce Planning	<p>Workforce planning is important because pay expenditure constitutes [60%+] of total current expenditure. The requirements for workforce planning have been set out in detail by CoFPI, Policing Authority reports, Garda Inspectorate reports and DPER Spending Reviews. Ultimately, a robust workforce plan is needed to articulate the number and composition of members and staff required to meet demand requirements and set against the backdrop of affordability limits and including the scope for efficiencies and productivity.</p>
Financial Capability	<p>This is essential for effective multi annual budgeting because of the need to understand the activity drivers underpinning the existing expenditure baseline and to forecast the trajectory of future spending including costing new initiatives and productivity/savings measures. It encompasses the skills, systems, process and reporting arrangements for the finance function.</p> <p>At present, there are is an acknowledged need to enhance the financial capability in AGS which has culminated in piece of work being undertaken by a consultancy firm on the Future Needs of the Finance Function under the auspices of an inter-Departmental steering Group. This work is not yet complete.</p>

<p>Performance budgeting and other supporting tools</p>	<p>The current state of play is poor here and AGS have significant work to do to improve their budgeting capabilities in this regard. For example, there is room for improvement for the current suite of performance budgeting indicators in the Revised Estimates Volume.</p> <p>Related to the costed policing plan enabler, AGS will need to be able to display an ability to link resources to outputs and outcomes.</p> <p>A revised Garda Vote programme structure with additional programmes, instead of the current singular programme “Working with Communities to Protect and Serve”, would lend itself to the goal of allocating resources more efficiently and transparently.</p> <p>While AGS have collaborated effectively as part of inter-Departmental steering groups for DPER authored Spending Review papers, AGS have not produced any own-authored Spending Review papers to date. Similarly it has been some time since AGS produced any Value for Money or FPA reviews for many years. Improving output levels for evaluations is important as a support for multi-annual budgeting.</p> <p>In addition, there is a strong policy analysis capability in AGS in the form of the Analytical Service which has as yet been underutilised for evaluation purposes.</p>
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From a public expenditure perspective, there needs to be assurance about the appropriate level of financial capability within AGS which can ensure that funding envelopes can be stewarded effectively, while also encompassing the issues highlighted in the CoFPI report around the need for value for money and efficiencies in policing. Figure 5.3 considers financial capability as the significant requirement for introduction of multi annual budgeting. There is currently a review underway by a consultancy firm regarding the future needs of the finance function in AGS and reporting to an inter-Departmental steering Group but this work has not yet been finalised so it is not possible to assess the findings and recommendations of this review. This review encompasses issues such as systems deficiencies, skills issues, structure of the Finance Function and central vs local finance activities. The commencement of this work shows that the process of improving financial capability has begun.

In the interim, figure 5.3 outlines the current DPER view regarding the state of financial capability in AGS coming to the conclusion that much work remains to be done to enhance financial capability before multi annual budgeting could be introduced. The issues are presented based on the framework of financial management maturity categories used by the C&AG in the 2018 special report – *Financial Management Maturity Model - A Best Practice Guide*.

Figure 5.3 Assessment of Financial Capability in AGS – based on OCAG Financial Maturity Model

Financial Planning

- A common problem to date is the absence of detailed financial projections and forecasts on a multi-annual basis which incorporate Existing Level of service demands as well as new measures and offsetting savings – critical gap for estimates process.

Information for Decision Making

- More developed and rigorous business cases and proposals for new initiatives are needed both for capital and current investment appraisal. They should include the rationale for decisions, options analysis, costs both one off and recurring, benefits resulting, implications for other expenditure, implications for reform and cross cutting reform, and the associated risks.
- Insufficient understanding of own cost drivers and revenue streams including by reference to benchmarks.

Financial Governance and Leadership

- insufficient involvement for the Finance Function in AGS at senior leadership level e.g. providing financial expertise, bespoke financial analysis and input for all major initiatives and strategic decisions such as Workforce Planning, Restructuring etc.
- Increased collaboration and data sharing needed between the Finance function, HR function and ICT function is needed e.g. post project reviews for ICT projects. Insufficient integration of performance and costing information to inform AGS leadership.
- There is a lack of senior management (POs) and junior staff for the management accounting function to deal with costing initiatives, business cases and analysis for finance purposes.

Monitoring and Forecasting

- There is a weakness in providing detailed information on the drivers of overspends and identification of offsetting efficiency measures.
- There is little unit costing to facilitate budget analysis (non -pay per head on an activity basis etc).
- No use of budget prioritisation tools linked to policing plan (e.g. priority based budgeting or results based budgeting) and making decisions to invest in certain areas and not others.
- Lack of transparency on profiling and on updates to in-year forecasts for budgets.
- Insufficient detail on mitigation measure to avoid overspending and lack of detailed breakdown of where overspends are occurring by region and by type of spending.

Reporting: Financial and Performance

- Poor coverage and relevance for performance indicators.
- Weak links with GSAS on activity and performance data.
- Current level of reporting is insufficient e.g. reporting on cost out-turns for key operational initiatives, providing background for importance strategies (e.g. vehicles).
- Information not tailored to needs of specific users – some information not provided in a timely way (overtime reporting by category).

6. International Lessons

This section briefly sets out some international context in terms of the implementation of multi-annual budgeting and contextualises this with some comparisons from an Irish policing context.

6.1 Adoption of multi annual budgeting frameworks

It is noted that 88% of OECD countries report that they use MTEFs as a structured approach to integrate budgeting and fiscal policy over a period of more than one year (OECD, 2018). Programme based expenditure ceilings and organisational ceilings are used in about half of OECD countries that have MTEFs.

The strength of these frameworks however varies greatly across OECD member countries. They are reflected by the degree to which they are set out in legislation, decided by the executive or the legislative, and subsequently monitored by the legislative or independent bodies. In general, expenditure ceilings are set for total aggregate expenditures. However, some countries (Austria, Germany and New Zealand) have additional ceilings in place by programme, sector, and/or organisation. The OECD further notes the importance for monitoring and enforcement mechanisms to be in place whereby the executive reports to the legislature or perhaps through an independent fiscal institution to report on compliance.

In a report on multi-annual budgeting as applied to the EU Budget process and against the background of performance budgeting, the OECD makes some useful findings which lend themselves to the application of a more multi-annual approach to Garda budgeting:

- The use of published ex ante and ex post budgetary reports can help institutional actors engage more fully with the policy substance of budgets; and
- The practice of enhancing the approach to performance budgeting could help promote a cultural shift moving the system of public administration and management from a traditional input-based model, towards a governance model that prioritises performance and results.

It is clear that multi-annual budgeting, despite variations in its implementation, is a fixture of international budgeting practice

6.2 Policing and multi annual budgets

UK

There is no unitary police service in the UK. Instead there are several regional and city services. The heads of these services (Chief constables) report to locally elected police and crime commissioners for most of the 43 services. Funding for these services, unlike in Ireland, comprise other sources above and beyond central Government allocations. The range of sources include.

- Government grant funding for Police and Crime Commissioners (PCCs)
- Council tax revenue

- Certain pension costs
- Counter-terrorism policing

There is also enhanced funding for urban services and there are separate grants for specific purposes such as forensic specialism. This approach to funding, while involving resource allocation models and rules, are ultimately dependent on final adjustment decisions by Central Government. That is to say that funding decisions are not solely based on an allocation formula and political priorities are an input into decision making.

In Ireland, the existence of different funding streams (excluding EU funding) has been limited to date in respect of policing with the exception of a new Justice and Policing Transformation fund⁴ launched in Budget 2019 (€10 million and administered through the Department of Justice and Equality) as well as a cross Government innovation fund, administered by the Department of Public Expenditure and Reform. AGS has successfully secured allocations from this fund. These represent useful departures from the single unitary allocation funding approach as they provide flexibility linked to results (in theory at least). Ultimately it is likely that both the Justice and Garda Votes would have their own separate allocations for Transformation programmes under the responsibility of each Accounting Officer.

Northern Ireland

As highlighted by DPER in 2018 (Gavin, 2018), the PSNI has used a variety of innovative budgeting tools to assist with the prioritisation of resources to meet policing objectives against a background of a budget constraint. These can be seen as quasi Spending Review tools. The methods used include R2R (*Resource to Risk*) and R4 (*Right people, in the Right place, at the Right time, doing the Right job*).

These are both strategic HR and resource prioritisation tools to promote the most efficient and effective use of the workforce. Another important methodology which is also being used in Northern Ireland is priority based resourcing which aims to ensure the most efficient use of staff and other resources to meet measured demands. The NI experience is instructive in the potential for using tools such as these to prioritise resource allocation and would be prove invaluable in the context of a multi-annual budgeting approach in AGS. In addition, the Garda Inspectorate has noted (GSINSP, 2018) that tools such as business process mapping and priority-based budgeting can help develop a fit for purpose workforce plan and promote better local policing services.

Productivity linked to Investment

In the UK, there are examples of significant spending sectors receiving multi annual settlements but in return/linked to specific efficiency savings and/or productivity targets e.g. a five year settlement for the NHS was linked to the objective of making re-investable efficiency and productivity gains of at least 1.1% a year over a five year period.

This this is framed against the backdrop of a wider debate about the challenges of measuring public service productivity. A review of value generation in the public sector (Barber, 2016) noted that measurement of public sector productivity has been difficult despite significant effort at quantification. This is attributed to the unique circumstances of the public sector where both cost and price are hard to define. This review also pointed to the importance of culture and behaviour in unlocking public value and that service users, when actively engaged, can make a significant contribution to improving outcomes. Finally, the report also concluded that the focus should be on innovations which both improve outcomes and reduce cost.

⁴ See Budget Expenditure Report 2019, p. 123)

7. Conclusion

This paper is a discussion paper looking at the scope for applying multi-annual budgeting to the AGS vote. This achieves a relevant Spending Review objective by spotlighting a potential area for future innovation and better practice that could have wider application and also by focusing on a measure which can contribute to wider policing and expenditure reform. This will ultimately lead to better policing services for communities. Moving to a multi-annual budgeting framework would be a significant change to the current budgetary process for AGS.

While the timing is not right for immediate implementation of a multi-annual budget framework, as the report of the external consultancy study on the Future Needs of the Garda Finance Function is not yet available and further work is required to deliver a Workforce Plan and to produce a fully costed Policing Plan, amongst other prerequisites, the idea has merit. This is because a move towards multi-annual budgeting fits well with the “True CEO” vision for the Commissioner that was put forward by CoFPI. The challenge is to accelerate progress on the key underpinnings of this type of expenditure reform – focusing in particular on enhanced financial capability in AGS.

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Appendix A Implementation of Recommendations from Previous Spending Reviews

This appendix outlines progress in achieving the recommendations of previous DPER Spending Reviews on policing issues as they relate to some of the issues raised in this paper. It should be noted that some of the findings in the Spending Review papers published by the Department of Public Expenditure and Reform are reflected to varying degrees in APSFF which has its own reporting framework and timelines.

Paper	Selected Findings	Level of Progress
<i>Challenges for Investing in Policing Expenditure: A Public Expenditure Perspective</i>	There is merit in exploring other possibilities in resource allocation for An Garda Síochána in addition to the traditional budgetary approach. In particular, developing a more granular approach to the funding and review of performance for specific policing priorities (e.g. crime operations, security) could help demonstrate and validate the policing dividend for communities arising from additional investment. This could include elements of an activity based model.	Low
	There is the potential to build on the existing Garda model by developing an enhanced resource allocation model for policing drawing on parameters such as population, crime trends and other demand factors similar to those employed for other sectors e.g. education.	Low
	<p>Key priorities for 21st Century Policing (selected):</p> <ul style="list-style-type: none"> ▪ A robust data infrastructure for recording and reporting police statistics; ▪ Increased levels of timely performance reporting on the outputs and outcomes of policing including efficiency measures (e.g. proportion of workforce working on frontline policing, volume of emergency calls etc.); ▪ A structured system to budget for overtime by category (e.g. courts, crime investigation) including a contingency for expected events (e.g. State visits); and ▪ Utilisation of ICT and analytics to match policing resources to times and locations of peak demand as well as to promote greater productivity and effectiveness. 	Low

Paper	Selected Findings	Level of Progress
<p><i>Overtime Spending in An Garda Síochána: Efficiency and Control.</i></p>	<p>A plan should be developed in the coming months to achieve tapered reductions in overtime to a target of 4% to 5% (excluding briefing time) by 2021, supported by detailed implementation measures. This should be linked to the workforce plan based on an hours analysis and included in the Policing Plan.</p> <p>Further detailed analysis of overtime expenditure could be carried out by the Policing Authority and An Garda Síochána, among others and could focus on:</p> <ul style="list-style-type: none"> ▪ Comparison of control procedures with actual practice by region and district ▪ Comparison of overtime patterns by duty period with rostered hours availability ▪ Estimation of the mix of planned and unplanned overtime ▪ Reporting on the level of avoided overtime (unapproved overtime) <p>Any future IR process which addresses the issue of rosters, including as a potential follow on from possible Policing Commission recommendations, should be informed by a specific analysis of the impact of roster changes on policing hours and overtime costs. This analysis should be co-ordinated by D/Justice and informed by activity/roster data held by An Garda Síochána.</p>	<p>Medium</p> <p>Low</p> <p>Low</p>
<p><i>Policing Civilianisation in Ireland: Lessons from International Practice</i></p>	<p>Analysis of future demand of their services is a difficult space for most police forces. However to varying degrees it is broached in most jurisdictions and confirms the belief that police services need to understand what drives demand for their services, both currently and into the future. This informs the skills mix required to meet policing challenges. A sworn cadre of police officers must be supplemented to a significant level with varying degrees of expertise that can be sourced readily from the general labour market. Continued efforts by Garda HR to fully embrace Workforce Planning, including demand analysis, is critical.</p>	<p>Low</p>

Appendix B Assessment of Policing Plans

A costed policing plan should consist of the following elements to ensure maximum effectiveness:

- It should link strategic objectives with their associated costs and performance measures e.g. improving response times to emergency call outs.
- It should incorporate a well thought through scheme of individual pillars/expenditure programmes which align to service priorities
- Preparation of the Policing Plan should prompt decisions about the range of choices for policing services/initiatives along with their associated costs for senior management in AGS.

Box A.1 AGS Interim Costed Policing Plan

Background

Under “A Policing Service for the Future” AGS produced an interim costed policing plan early in 2019. The 300 cost centres within AGS have been assigned to one of six strategic pillars for the purpose of costing the plan:

- Our People – Our Greatest Resource
- A Human Rights Foundation
- Community Policing
- Protecting People
- A Secure Ireland
- Transforming Our Service

The plan is based on the 2018 gross costs of each cost centre/district/section. The 2019 gross Garda budget (excluding superannuation) was increased by 2.19% over the 2018 budget so the 2018 outturn figure is increased by 2.19% to obtain the total 2019 costs. The net budget for the 2019 policing plan was calculated as €1,265m.

80% of total costs were allocated to the community policing pillar, i.e. €1,009m, including costs from the majority of districts. This disproportionately high cost did not allow for the fact that some of the activities being carried out in districts relates to other pillars e.g. roads policing

AGS reapportioned the €1,009m based on the activity analysis from the Roster Duty Management System (RDMS) of DMR East which more accurately associates the work being carried out in districts with the 5 other pillars. After this reapportionment of costs the community policing pillar represents 50.1% of total costs.

Some activities could not be directly assigned to a strategic pillar e.g. Finance & Services, Legal & Compliance, ICT and the Office of Corporate Communications. The costs associated with these central/overhead costs were reapportioned based on the proportion of other costs already associated with each pillar, e.g. 50.1% of central/overhead costs have been added to the community policing pillar as this pillar comprises 50.1% of all other costs.

Issues

- A costed policing plan should be linked to strategic objectives. This plan allocates cost centres from 2018 to one of six pillars (with the exception of the community policing reallocation of costs described above) and increases the total allocation of these pillars by 2.19%. It is not clear what added value this interim plan will bring to decision making and allocation of resources in AGS, simply by allocating cost centres to expenditure categories.
- Notwithstanding the inherent difficulties associated with appropriately matching central/overhead costs to one of the existing strategic pillars it does not seem logical to simply apportion them based on the relative weight of other costs already associated with each pillar. For context, central/overhead costs for 2018 total €118m, 7% of the total budget for both 2018 and 2019.
- Ultimately a policing plan must be based on activity drivers for cost allocation which is not yet in place in AGS but which are essential for a fully developed policing plan.

Appendix C Quality Assurance

Quality Assurance Process

To ensure accuracy and methodological rigour, the author engaged in the following quality assurance process.

- Internal/Departmental
 - Line management
 - Spending Review Sub-group and Steering group
 - Other divisions/sections – Central Votes Section and the Public Service Reform and Delivery Office.
 - Peer review (IGEES network, seminars, conferences etc.)

- External
 - Other Government Department
 - Advisory group
 - Quality Assurance Group (QAG)
 - Peer review (IGEES network, seminars, conferences etc.)
 - External expert(s)

- Other (relevant details) – INSERT



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