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Spending Review 2021

Progressing the Development of the Costed
Policing Plan and Multi-Annual Budgeting in An
Garda Síochána

DEPARTMENTS OF PUBLIC EXPENDITURE AND REFORM,
JUSTICE AND AN GARDA SÍOCHÁNA

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Executive Summary

Introduction

This Spending Review seeks to progress a number of priority actions relating to the further development of finance functions within An Garda Síochána, as outlined within ‘A Policing Service for our Future’ (APSFF). APSFF is the implementation plan of the “Report of the Commission on the Future of Policing in Ireland”, which the 2020 Programme for Government “Our Shared Future” committed to rapidly implement. This paper is jointly authored by officials from the Finance Directorate in An Garda Síochána, the Financial Shared Services and Criminal Justice Governance units in the Department of Justice, and the Justice Vote Section in the Department of Public Expenditure and Reform.

The Spending Review progresses these Actions by:

- **Informing the development of practices for producing annual costed policing plans** based on a desktop review of practice in other jurisdictions and taking into account current An Garda Síochána’s (AGS) practices for producing costed policing plans;
- **Identifying and reiterating the essential enablers for the implementation of multi-annual budgeting;**
- **Considering the potential impact of the Operating Model reforms** on the costed policing plans, multi-annual budgeting, and the structure of the Garda Vote;
- **Considering how multi-annual budgeting might be piloted** for specific areas of current expenditure on the Garda Vote;
- **Examining the current structure of the Garda vote**, ascertaining how to further enhance expenditure transparency on the Vote, and proposing relevant amendments to the Vote 20 structure to support and optimise the delivery of the above APSFF’ action.

Key Findings/Recommendations

Costed Policing Plan

- A universal definition of a costed policing plan was not found in the literature review undertaken for this paper but the following appear to be essential components:
 - linkages between objectives contained in formalised strategic documents and the funding allocations available, or required, to realise those objectives, and
 - a method of measuring outcomes achieved.
- The above elements or components should then be used to inform the decision making process and how best to utilise and prioritise available resources.
- This Group’s research has not produced evidence of fully costed policing plans in other jurisdictions.

- Police Objective Analysis is used by police forces in England, Wales, Scotland and Northern Ireland, and is a methodology of allocating an input cost and officer/staff FTE time commitment to policing activities. However, it is not used to specifically link budgetary allocations to strategic objectives.
- The costed policing plans developed in 2019-2020 and the Estimated Budget Allocations/Costings 2021 are linked to AGS's multi-year statement of strategy; they do not measure outcomes achieved or significantly inform the decision making process on how best to allocate resources.
- Following on from the findings in this Spending Review, it is recommended that the relevant stakeholders reach a clear consensus on the requirements and expectations of an annual costed policing plan.
- Factors which require further consideration by stakeholders for future costed policing plans include:
 - Whether focus should be placed on expenditure areas which drive costs rather than fully costing policing plans as jurisdictions appear to be moving towards higher level analysis and away from complete costing/analysis of all activities;
 - The completion of a costed policing plan in 2022 in accordance with the published timelines within the APSFF, the provisions of the General Scheme for Policing, Security and Community Safety Bill and annual Policing Plan requirements;
 - Consideration of how Roster Duty Management System activity data might be further used to inform costed policing plans;
 - Further potential to include linkages between inputs and outcomes.

Multi-Annual Budgeting

- The introduction of multi-annual budgeting for current expenditure on a pilot or phased basis in 2023 is recommended, in accordance with existing Government' commitments and to coincide with the incremental progress being made on the pre-requisites to enable this reform. See Table 5.1 for further information.
- A framework is required to underpin the piloting of multi-annual budgeting. Key elements will include:
 - Expenditure Scope – section 5.4 sets out the expenditure areas identified as suitable for a pilot as overtime, towing and storage of vehicles, station services and vehicle maintenance costs;
 - Governance – This would need to be grounded in structured governance arrangements, such as a Working Group comprising the main stakeholders;
 - Vote Structure – Certain subhead or structural changes may be required to support multi-annual budgeting;
 - Incentives – Consideration of the incentives that may form part of the framework;
 - Risks and Controls – To be credible, spending within budget of the pilot multi-annual framework is important.

Operating Model

- The new Operating Model will significantly impact and require changes to many facets of An Garda Síochána, including future developments for Costed Policing Plans, the phased implementation of multi-annual budgeting for current expenditure and potentially the structure of the Garda Vote itself.

Garda Vote Structure

- A re-titling of subhead A 2.2 is recommended in the context of the Revised Estimates 2022 to enhance the transparency of the published expenditure information. See Section 6.2 for further information.
- The Garda Síochána Vote has one programme at present, it would be beneficial if additional programmes and subheads were added to report on expenditure allocated to achieve the key performance targets, at a greater level of granularity, in the REV publications.
- It may be appropriate to align the Vote programme structure with the four functional areas created under the Operating Model in the medium term: Community Engagement, Crime, Performance Assurance and Business Services. A fifth programme may potentially be required in respect of the specialist and national units as these units will operate outside of the Operating Model.
- It may be beneficial if the development of additional programmes under Vote 20 was carried out in conjunction with the continued rollout of the Operating Model scheduled to be completed by end 2023.

1. Introduction

1.1 Background and the Policy Context

This paper seeks to progress a number of priority actions¹ within ‘A Policing Service for our Future’ (APSFF) - the current iteration of the policing reform implementation plan - related to the further development of the finance function capacity within An Garda Síochána (AGS).

The paper draws on international practice in other jurisdictions and was jointly authored by a Working Group comprising officials from An Garda Síochána, the Department of Justice and the Department of Public Expenditure and Reform. The Working Group explored the interlinkages between a number of ongoing processes relating to developments within An Garda Síochána finance function, the programme structure of the Garda Vote and Multi-annual budgeting.

An associated commitment within the APSFF plan is the preparation of annual Costed Policing Plans. An annual costed policing plan was also identified as a prerequisite to progress the implementation of multi-annual budgeting within the AGS on a phased basis. The 2019 spending review “Towards a Framework for Multi Annual Budgeting: Considerations for An Garda Síochána” stated that costed policing plans ‘are vital inputs in order to match service priorities with available multi-annual resources’. This spending review paper also references a new programme structure for the Garda Vote as being an important enabler of multi-annual budgeting and one which would also support the process of costing policing.

Currently, Vote 20 has just one programme (Working with communities to protect and serve). The paper examines whether a revised programme structure would assist with the goal of allocating resources more efficiently and transparently and enable resources to be linked to outputs and outcomes.

1.2 Objectives of the Review

The aims of this paper are to:

- Progress the policing reform objectives relating to costed policing plans i.e. inform the development of practices for costed policing plans based on a review of practice in other jurisdictions, review of current AGS practices for producing costed policing plans, and consideration of APSFF timelines and commitments.
- Progress the policing reform objective relating to multi-annual budgeting through the identification of essential enablers for multi-annual budgeting and the exploration of pilot areas of expenditure which can be budgeted on a multi-annual basis.
- Examine the current structure of the Garda vote and ascertain how best to increase expenditure transparency of the vote and enable more effective linkage of resources with output/outcomes.
- Inform this year’s and next year’s Estimates/REV process and the engagements between the relevant parties.
- Identify issues that may hamper the realisation of the above objectives.

¹ Priority Actions include developing fully Costed Policing Plans and Multi-Annual Budgeting.

- Consider the potential impacts of the Operating Model reforms on the Costed Policing plans, Multi-annual budget framework, and the structure of the Garda Síochána Vote.

2. Methodology and Scope

Through regular working group meetings; the co-authorship of this paper was achieved by the joint working group consisting of An Garda Síochána, the Department of Justice, and the Department of Public Expenditure and Reform.

The joint working group drafted this paper through:

- Desktop literature review on the use of Costed Policing Plans in other jurisdictions.
- Interviews with Police Forces in other jurisdictions.
- Examining recently prepared costed policing plans and ascertaining where further development is required.
- Considering what is required from a Costed Policing Plan in the context of the continued roll out of the Operating Model.
- Considering the enabling factors necessary for the implementation of multi-annual budgeting.
- Identifying areas of current expenditure under the Garda Síochána Vote to be considered to pilot multi-annual budgeting.
- Considering the structure of the Garda Vote and the optimal programme structure to support the above.
- Reviewing work completed on the future needs of the finance function in AGS for relevance to this paper.
- Recommending changes, if necessary to achieve the objectives of this paper.

3. Costed Policing Plan

3.1 Introduction

The Commission on the Future of Policing in Ireland (2018) recommended 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”*. The Commission on the Future of Policing in Ireland endorses the recommendation of the Effectiveness and Renewal Group for the Department of Justice and Equality (First Report, 2018) which recommended that an annual budget (optimally in a multi-annual framework) be provided before the end of year for the following calendar year in order to provide for:

- *“a structured negotiated process within which to make choices as to priorities for the year, negotiated and agreed in one clear package with the policy input of the Department, the operational input of the Gardaí, and the structural input of the Policing Authority;*
- *a basis for clear accountability in the allocation and use of resources in that period;*
- *a mechanism for transparent measurement of performance.”*

The 2020 Programme for Government “Our Shared Future” undertook to “rapidly implement the Report of the Commission of the Future of Policing”. The Government approved reform plan to action the recommendations of the report of the Commission on the Future of Policing in Ireland, A Policing Service for the Future (2019), committed An Garda Síochána to producing annual costed policing plans, beginning in 2019 with a High-Level Interim Costed Policing Plan. A document entitled Costed Policing Plan was produced for 2020 and in 2021 the “Estimated Budget Allocations/Costings 2021” was produced. The methodology for all 3 documents was broadly the same. The next costed policing plan for 2022 is due for completion by Q1 2022.

The existing legislative requirement is that a Policing Plan must be drawn up annually by the Garda Síochána, in accordance with the Garda Síochána Act 2005, and approved by the Policing Authority with the consent of the Minister for Justice. The Plan is accompanied by a set of performance targets, which are determined by the Policing Authority in consultation with the Garda Commissioner. The Plan and targets are formally laid before the Houses of the Oireachtas. Currently, there is no legislative requirement for this plan to be costed, and the commitments in relation to the production of a costed plan, are articulated in the context of the implementation of A Policing Service for our Future.

This position is scheduled to change as referenced later in this paper in Section 3.5.1, Head 53 of the General Scheme of the Policing, Security and Community Safety Bill provides that An Garda Síochána will produce an annual service plan, which is intended to meet the requirement for a costed annual plan when the Bill is enacted.

Thereafter, production of an annual costed policing plan- referred to or proposed as an Annual Service Plan in the Bill - will reflect both Government policy and will become a legislative requirement.

This Spending Review aims to:

- review developments in respect of the production of costed policing plans in the period 2019 to 2021,
- examine the use of costed policing plans in comparable jurisdictions, and
- make relevant recommendations related to the production of future iterations of costed plans.

From 2022 a fully-costed policing plan is required by 'A Policing Service for our Future' and the Policing Authority by Q1 of the year to which the costed policing plan relates i.e. Q1 2022 for the year 2022. Previously, this was required by the end of the year immediately preceding the year in question. These timings will require careful consideration to ensure that the draft policing plan is formally agreed in sufficient time to enable the preparation of an appropriately costed policing plan. The annual Budget for An Garda Síochána is determined in negotiations with the Department of Public Expenditure and Reform in October of the previous year. However, the Policing Plan is not finalised until some months later in Quarter 1 of the year in question. If a costed Policing Plan is to inform budget negotiations then it would have to be drafted and approved at least 6 months earlier than normal. This would require a significant change in current processes across many areas in AGS and for relevant stakeholders.

3.2 Literature Review of International Costing Practices

The research contained in this paper is informed by a desktop review and also by engagement which An Garda Síochána undertook with police forces in the UK (PSNI and West Yorkshire Police) and Toronto as part of the production of their organisation's costed policing plan.

A literature review undertaken for the purposes of this paper did not identify any current examples of fully costed policing plans that are in use internationally. Some police forces, in the United Kingdom (UK) for example, cost particular policing activities or operational areas of the organisation e.g. roads policing which is broken further down into subcategories such as vehicle recovery, causality reduction partnerships, traffic units and command team & support overheads.

Police forces in the UK produce medium term financial strategies which outline the resources that will be provided to deliver the objectives contained in their annual Police and Crime Plans, analogous to the annual Policing Plans produced by An Garda Síochána. The general trend identified has been a move away from an activity-based costing approach to an objective analysis approach. This is covered in Section 3.3.

The Group found evidence of indicative allocation of resources to specific activities and operational areas in certain police forces, further details of which are provided below. In the literature review conducted by this working group, evidence has not been found of linkages between these budgets and Policing Plan strategic objectives in a manner that would provide a comprehensive model for the development of costed policing plans in an An Garda Síochána context. Police Objective Analysis (see section 3.3), as utilised by Humberside Police and the Police Service of Northern Ireland provides an alternative to producing fully costed policing plans as the methodology allows distinct policing

functions to be costed and compared. It's used as a benchmarking tool in the United Kingdom where it allows comparison between different police services. See section 3.3.2 for further details.

3.2.1 Humberside Police, England, UK

The Humberside Police and Crime Plan - April 2017 to March 2021 (2017) included a breakdown of where the total funding of £183.4m funding has been allocated across 14 categories for the financial year 2017/2018. These categories and the allocations for the year are given below, circa 80% of which are workforce costs:

- police officers - £63.6m
- police staff - £36.6m,
- police community support officer - £8.3m,
- police officer pensions - £15.3m,
- other employee costs - £0.8m,
- premises £6.1m,
- transport - £2.6m,
- supplies and services – £5.9m,
- other services – £3.7m,
- special constables – £0.1m,
- collaboration with other police forces – £31.3m,
- capital financing charges – £5.2m,
- community safety initiatives – £2.3m
- victim services initiatives - £1.1

Allocations under a number of headings are provided in the Police and Crime Plan but these allocations do not specifically reference or appear to directly align with the strategic objectives in the plan. This is useful as a means of highlighting how and where money is spent. However, the research undertaken for this paper identified that there are no linkages to performance metrics to inform how efficiently the resources are being utilised to achieve set objectives.

3.2.2 States of Jersey Police

The 2017 State of Jersey Policing Plan (2016) does not prepare a fully costed policing plan but does include a breakdown on the planned distribution of the £23.4m budget for 2017 (86% of which are workforce related costs) under the following 4 headings and subheadings:

- **Crime Services (£7.7m)** - Criminal & Proactive Investigations, Public Protection, Joint Financial Crimes Unit, Intelligence & Counter Terrorism, Forensics & Hi-Tech Crime investigation, Operations & admin, Criminal Justice Administration
- **Support Services (£3.0m)** - Facilities & Maintenance, Information Technology, Project Management, Performance & Planning, Management, Communications
- **Deputy Chief Officer (£1.9m)** – Management, Operational Fund, Court & Case costs, Info Management (inc Vetting), Welfare & Police T&Cs
- **Uniformed Operations (£10.8m)** – Response & Incident Management, Community policing, Training

The 2017 budget in the Policing Plan is separated into 4 pillars, in a manner not too dissimilar to the methodology used by An Garda Síochána in producing the high level interim costed policing plans.

While the total budget is relatively small it nonetheless highlights an approach whereby funding could be aligned with a strategic objective e.g. crime services. However similar to the Humberside Police and Crime Plan, the strategic objectives contained in the Policing Plan, i.e. (i) keeping people safe, (ii) a service that is valued, (iii) safeguard and support the community, (iv) modernise the organisation, do not align with the breakdown in the budget provided in the Policing Plan.

3.2.3 Policing Service of Northern Ireland

The Police Service of Northern Ireland does not prepare fully costed policing plans either. In their Annual Policing Plan 2019-20 (2019) they have included an analysis of planned resource expenditure for 2019/2020 based on set spending limits. Like Humberside Police, they use Police Objective Analysis instead as a means of costing policing activities (see section 3.3). Table 3.1 below provides a summary of this planned expenditure for 2019/2020. These categories of expenditure broadly align to that of the Garda Vote structure (see section 6 for further information). The research undertaken for this paper indicated that the strategic objectives contained in the Policing Plan do not align with the breakdown of the budget provided in the Policing Plan.

Table 3.1 – Planned expenditure in the PSNI for 2019/2020 by category

Current Expenditure	€m	%
Police staff pay	103.4	9.8
Police officer pay	382.6	36.3
Managed Service	11.6	1.1
Other Non-Staff Costs	30.2	2.9
Transport costs	9.8	0.9
Telecommunication & Technology	29.8	2.8
Travel & Subsistence	4.0	0.4
Accommodation services	38.0	3.6
Supplies	9.2	0.9
Apprenticeship Levy	2.0	0.2
Non cash costs RF	41.0	3.9
Cash Payment of Provisions	35.6	3.4
Pension costs	303.3	28.8
Security Funding	54.3	5.2
Gross Resource Expenditure	1,054.8	100
Capital Expenditure	€m	%
Transport	11.5	25.2
Telecommunication & Technology	13.2	29.0
Accommodation Services	8.6	18.8
Miscellaneous	0.8	1.8
Training College	1.5	3.3
Security Funding	10.0	21.9
Gross Resource Expenditure	45.6	100

3.2.4 Toronto Police Service, Canada

Currently, the Toronto Police Service's policing plans are developed as part of the Service's business planning process and business plan objectives are in turn used to inform the negotiation and agreement of budgetary allocations. These plans are not fully costed and similarly to policing plans they tend to focus on new activities and initiatives with less of a focus on business as usual requirements.

Zero based budgets are agreed in which all items of expenditure for a forthcoming financial year must be justified and negotiated. Budgetary increases do not always apply for a forthcoming financial year. The current process of preparing this budget includes assembling the line item by line item expenses at unit/district level, with the expenditure being presented to reflect organisational structure rather than service and outcomes.

The Toronto Police Service representatives advised the authors of this paper that they are moving towards Service and Outcome based budgeting for 2022, with the methodology to prepare this budget currently being trialled. The methodology underpinning the new Service and Outcome approach to budgeting involves attributing expenditure to certain categories of service that the Toronto Police Service provides, rather than presenting expenditure according to organisational structure. Currently there are six preliminary service categories being trialled, Priority Response, Investigations, Community Engagement, Traffic Services, Specialised Emergency Response & Public Safety and Court Security & Prison Management.

Additionally, Outcome Statements are to be developed which will utilise key metrics for each service to directly link funding to service provision to inform policy-makers. For example, metrics for the Priority Response service category include response times to 9-1-1 calls. Certain commonalities exist between this approach and some of the performance metrics which An Garda Síochána report upon in the context of the Revised Estimates Volume albeit with financial allocations/inputs linkages published at a more aggregated level than will be the case for the Toronto Police Service. A further key feature of the Toronto Police Service approach is the comprehensive publication of granular budgetary, funding and other financial information.

3.3 Methodologies used internationally for costing policing

3.3.1 Activity Based Costing

Previously, police forces in England and Wales used activity-based costing when planning their services. Activity-based costing is a method of allocating costs to outputs based on how the production of the outputs drives the cost of the supporting activities, with a particular focus on indirect costs, or overheads, and the causes of overhead costs (Bandy, 2019).

Under ABC there are four stages (Bandy, 2019). Taking an example of a training course being provided for Garda members and staff the activity-based costing method can be described as follows:

1. identify the major activities that take place
2. determine the cost driver for each of the major activities
3. create a 'cost pool' to collect the costs for each major activity
4. allocates the costs from each cost pool to products according to each product's demand for each activity.

An example is provided in table 3.2 below. The activities are linked to an associated cost driver. Under the activity-based costing approach analysis would need to be carried out to ascertain the costs of the various activities, as displayed in the third column. Costs in this scenario are driven by the number of students enrolling in the course and the duration. Assuming a 1 day course containing 20 students and a 5 day course containing 15 students the following estimated costs might be arrived at. As can be seen both cost drivers can have varying effects on final costs.

Table 3.2 – Example of activity-based costing

Activity	Cost Driver	Cost	1 day course	5 day course
Student enrolment	Number of students	€3 per student	€60	€45
Course design	Number of days	€500 per day	€500	€2,500
Printed learning materials	Number of students	€5 per student per day	€100	€375
Use of classroom	Number of days	€200 per day	€200	€1,000
Catering	Number of students	€10 per student per day	€200	€750
Trainer	Number of days	€300 per day	€300	€1,500
Total			€1,360	€6,170
Unit cost per student per day			€68	€82

Activity-based costing is not used by the Toronto Police Force. However, all police forces in England and Wales carried out detailed activity-based costing work for submission to the Home Office from the years 2003-2008 (Bandy, 2019). Activity-based costing data was collected from each force over a specific two week period for each of the years. During the data collection period, all officers and other operational staff working in multifunction units (e.g. Criminal Investigation Department, Traffic, Basic Command Unit, Response Teams) recorded the time they spent working on various activities against a list of 48 predefined activity codes and a cost was assigned to each of these activities (Mason & Dale, 2008). A full list of the activity codes is given in Appendix A.

A review of relevant literature has highlighted some of the limitations of such approaches. The practice of using activity-based costing ended in 2008, to be replaced by the annual completion of the Police Objective Analysis, on foot of a report by Sir Ronnie Flanagan (2008) commissioned by the Home Office in the United Kingdom. Flanagan (2008), former Chief Constable of the RUC and its successor the PSNI, stated that activity-based costing information was used primarily for two purposes: (i) it attempted to relate all input costs to outputs as a means of measuring productivity; and (ii) it was a factor used by the Home Office to inform decisions on the allocation of police funding.

The Report recommended that activity-based costing would be replaced with “an alternative which costs less, is easier to use and has greater impact on productivity.” Flanagan (2008) lists a number of limitations to the use of activity-based costing by police forces including:

- i. Difficulties in establishing an effective denominator. For example, using crime as a denominator would result in forces with high crime rates reporting low costs per crime.
- ii. ABC is not user friendly and frequently cannot answer specific questions.
- iii. Risk of variations between surveys due to methods of collection, including it being collected on a snap shot basis of only 2 weeks per annum.

- iv. Significant bureaucratic burden due to the quantity of data collected, much of which is redundant.
- v. Activity analysis can be open to manipulation.

The Flanagan report also commented on Objective Analysis, which it describes as the break-down of costs by function which allows for comparisons between forces. The report states that Objective Analysis is a much simpler methodology than activity-based costing, and concludes that the Home Office should support police forces, police authorities and oversight entities in developing a statistical profile for each force which would include objective analysis.

Collier (2006) also had reservations regarding the use of activity-based costing in policing in England and Wales. He argues that the goal of increasing visibility about what the police do, through reporting on performance improvements which can be linked to resource allocations, has resulted in certain activities and resource allocations becoming more visible to the detriment of others. Crime rates, detection rates and the public's fear of crime, which are more politically front stage, have overtaken other functions of policing which can require significant time and resources also. Collier also references the impact that this has on resource allocation and suggests that resources consumed in delivering services that have no measurable or easily quantifiable outcome are likely to reduce.

Both Bandy (2019) and Hamilton (2008) do state that activity-based costing can be implemented effectively in some circumstances, such as for discrete areas of a police force, e.g. Learning and Development, but that it may not be appropriate for an entire police force.

3.3.2 Police Objective Analysis

Police Objective Analysis was developed by West Midlands Police and replaced activity-based costing in England, Wales, Scotland and Northern Ireland as a means of costing police activities. The purpose of Police Objective Analysis is to identify policing activities and allocate an input cost and officer and staff FTE time commitment to these activities in a consistent manner. This can then be combined with performance data to come to a view about service delivery costs, and the relative value for money of different approaches to policing (Devon and Cornwall Police, 2009). It is not used to specifically link budgetary allocations to strategic objectives.

Police Objective Analysis can also be described as a data collection exercise for analysing the expenditure of individual police forces broken down into set criteria, consistent among the police forces that use it. It allows internal and inter-force comparisons in how effective that expenditure is in realising set objectives. The realisation of these objectives could be measured through the use of performance indicators or metrics.

Unlike activity-based costing it is a high level analysis of the cost of various policing functions, not an attempt to analyse and cost, in minute detail, the activities undertaken by individual officers (Hamilton, 2008). Under Police Objective Analysis, analysis and apportionment of individual officer/staff time and roles is not necessary, unlike under activity based costing. Costs and officer/staff time are charged to the heading that best reflects the main purpose of the role. Police forces have the option of apportioning costs and time spent on activities as they see fit if they believe that doing so will improve the accuracy of their results (CIPFA, 2020).

Data on spending and staffing is collected by the Chartered Institute of Public Finance and Accountancy (CIPFA) for each of the 44 police forces in England and Wales. The data is split across two categories:

- Objective headings – where each objective is a different policing function e.g. investigations, and road policing. These can be further split into sub-objectives. An example list of the objective headings and sub-objectives is provided in Appendix B.
- Subjective headings – these are more traditional accountancy headings used to group spending and staffing data e.g. police officer salaries, premise-related expenses, police staff full-time equivalent (FTE).

The various police workforce roles are split into three categories: operational front line, frontline support and business support. The front line is further broken down into visible and non-visible roles. The categories are provided in Appendix C.

An example of the type of analysis and results that can be generated by utilising the data collected through Police Objective Analysis is given below in Figure 3.1. The graphs below show net ICT expenditure per population in each police force catchment area, net ICT expenditure per FTE in each police force, and % net expenditure on ICT versus total expenditure. The real benefit of POA can be seen when comparing police forces with other similar police forces. From this analysis of expenditure comparisons could also be drawn to key performance indicators. For example, the below graphs and data could be coupled with the % of the police force issued with mobile devices and/or other ICT indicators that might measure the connectivity of the police force.

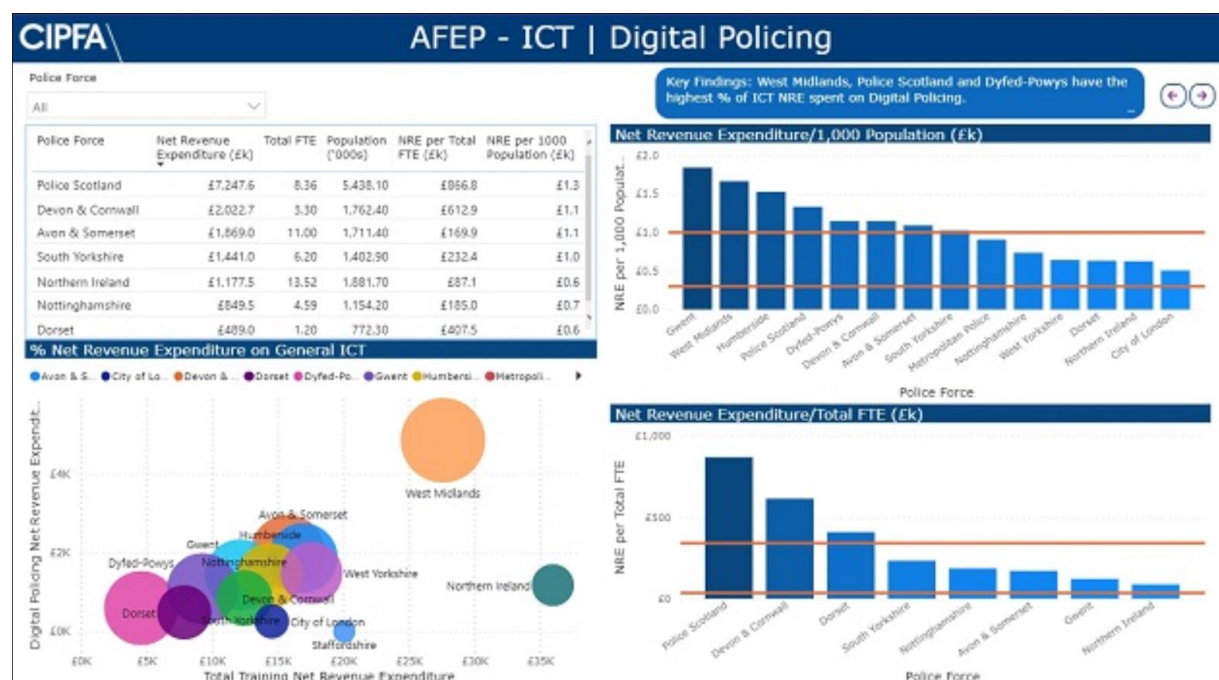


Figure 3.3 – Police Objective Analysis on ICT expenditure (produced by CIPFA)

Hamilton (2008) identified the following benefits of the use of Police Objective Analysis:

- It provides a basis of comparison between forces that would allow an informed debate to take place about costs, staffing numbers and performance for major policing functions such as roads policing or community policing.
- As Police Objective Analysis includes the total cost of bought-in-services as well as salaries, it allows direct comparison between organisations providing in-house services and those which contract out a portion of their services.
- It is a relatively simple methodology and less costly to administer, due to time saved as a result of a reduced administrative burden, than activity-based costing.
- It provides information on back-of-office activities, such as finance and estate management, as well as frontline policing activities.

3.3.3 Comparison of ABC and POA

The below table sets out the main similarities between activity based costing and police objective analysis.

Table 3.3 – Comparison of activity based costing and police objective analysis in the United Kingdom

	Activity Based Costing	Police Objective Analysis
Similarities Aim of methodologies	Both attempt to assign a cost to activities as a method of costing various policing activities to allow informed decisions be made	
Dissimilarities Estimation of time spent on activities	Requires intensive detailed recording of staff/officer activity over a 2 week period under 48 headings	High level estimation – each officer/staff assigned under a single category closest to their role
Comparison between forces	More difficult to compare forces due to data collection methods and 2 week snapshot	Easier to compare between forces due to common methodologies and collation by Chartered Institute of Public Finance and Accountancy
Ease of use	Difficult to compile and not considered as user friendly	Easier to complete than ABC
Resource allocation	Can lead to a focus on measureable high profile activities (e.g. crime stats) to the detriment of other less measurable but important activities (e.g. back office). This may lead to resources flowing disproportionately to the high profile activities.	Not applicable to Objective Analysis

3.4 Existing Costed Policing Plans Produced by An Garda Síochána in the Period 2019 to 2021 Inclusive

An Garda Síochána has produced what were titled, Costed Policing Plans for 2019 and 2020. An Garda Síochána have also produced the, “Estimated Budget Allocations/Costings 2021”, which follows the same methodology used in producing the 2019 and 2020 Costed Policing Plans. The, “Estimated Budget Allocations/Costings 2021” has allocated the 2021 current and capital budget for the Garda

Vote to each of the 6 strategic pillars identified in An Garda Síochána's Strategy Statement 2019-2021 (2019).

A similar methodology was employed by AGS in drafting the above plans. The methodology involved reviewing the main activity of each of the approximately 300 cost centre/district/sections and allocating each policing related cost centre to one of the strategic pillars. In general, the districts of each of the four Regions were allocated to the Community Policing Pillar. Those cost centres that were not specifically associated with policing activities such as Finance, Legal, and IT were allocated against central/overhead costs.

As the vast majority of districts in the four main regions were allocated to the Community Policing pillars, this gave a disproportionately high cost to this pillar and did not take into account activities such as Crime Investigation, Roads Policing, Training and Administration that are carried out by these districts. To further disaggregate policing activities within these districts as part of the "Estimated Budget Allocations/Costings 2021", an activity analysis for the 9 months to 30 September 2020 was produced from the Roster Duty Management System (RDMS) in the DMR East Division established an estimate of how time is split between the strategic pillars in these divisions. Following consultation with the DMR East Division, each one of the 108 activities were allocated to a strategic pillar. This estimate was extrapolated and applied to the districts previously allocated solely to the Community policing strategic pillar.

Given the lack of international comparators in relation to fully costed policing plans from the research carried out by this Group, it is perhaps not surprising that already there is a name change in relation to the plan provided by An Garda Síochána. While AGS has produced a plan each of the last three years, it would not appear to be a fully costed policing plan in the strict sense of the word, but rather an indicative allocation of budgets to strategic objectives and An Garda Síochána have submitted that the name was changed in respect of the 2021 plan to better reflect this reality

The research by this Group has not produced evidence of fully costed policing plans in any of the jurisdictions which were considered in the context of this paper's desktop review, however, there are examples of policing being costed in various different ways elsewhere.

While the Garda plans developed in the period 2019 to 2021 meet certain aspects of the criteria for costing policing in other jurisdictions, such as the linkages between objectives and activities contained in formalised strategic documents such as An Garda Síochána's multi-year statements of strategy. The existing methodology/incarnation of the plan does not provide a method of measuring the outcomes achieved. It would appear that to date the plan is used to quite a limited degree, not least because of the stage in the financial year when it is produced, to inform the decision making process in relation to how best to utilise and prioritise allocated resources available.

Given the above, and in particular the evidence from the literature review and international research undertaken that developing fully costed policing plans is not an approach adopted in any of the jurisdictions which were examined. It would appear an appropriate time to consider a move from developing fully Costed Policing Plans to Costing Policing.

3.5 Other considerations in costing policing for An Garda Síochána

Given the lack of international evidence for fully costed policing plans, together with the relatively limited value of the plans produced by AGS in the last three years, the Group considered two further areas in terms of building a roadmap for the future of costing policing – the Policing, Security and Community Safety Bill and whether the rollout of the Roster and Duty Management system has the potential to enable better costing of policing services.

3.5.1. Policing, Security and Community Safety Bill

The General Scheme for Policing, Security and Community Safety Bill published in 2021 sets out the requirement in Head 53 to complete an Annual Service Plan for An Garda Síochána. The annual service plan is intended to meet the requirement for a costed annual plan.

The Bill envisages that the Commissioner will prepare the annual service plan, seeking the views of the Policing and Community Safety Authority before doing so. The plan, which must be consistent with the requirements as to form and content as set out in Head 53, is to be submitted to the Minister following adoption by the Board. In addition it is to be consistent with the policing priorities as determined by the Policing and Community Safety Authority, any security priorities as determined by the Minister, the approved strategic plan in operation at that time and the requirement to exercise the highest standards of prudent and effective financial and budgetary management.

The annual Service Plan is to be submitted to the Minister within 7 weeks of the publication of the Estimates for Public Service. The Minister will have 21 days to approve or revert back to the Commissioner as may be required. Once approved, the Minister will arrange for the annual Service Plan to be laid before the Houses of the Oireachtas. An Garda Síochána will ensure that the annual Service Plan is published on their website as soon as practicable after that.

The Spending Review Working group noted the change of name to a service plan and the timing of same. Therefore, whatever mechanism is derived to cost policing, it needs to be able to meet this requirement.

3.5.2 Roster and Duty Management System (RDMS) in the context of costing policing

The Roster and Duty Management System (RDMS) can capture the broad nature of duty that a Garda member is assigned to e.g. crime investigation, court attendance, community policing, training etc. The roll out of RDMS is being aligned with the roll out of the Operating Model.

Data available from one division where the RDMS has been implemented was extrapolated across the organisation as a means of allocating the 2021 Estimates allocation to the strategic pillars. Further analysis of the potential uses, benefits and any limitations of the RDMS system will be explored as the system is rolled out throughout the organisation. In addition, the quality, accuracy, timeliness of data and consistency of classifications will be kept under review, given the importance of same to the value of information ultimately available from such a system.

While there has been roll-out to a number of areas such as the Garda College, the Garda Fixed Charge Processing Office and the the Garda National Vetting Office, this Group looked in particular at the data

emerging from the three operational areas where it is currently rolled out: Cork City, DMR East and DMR South Central Divisions.

The Group considers that there is potential in using the RDMS to support the accurate estimation of time spent by Garda members on various activities. Consistent application of activities in the classification of Garda duties through the RDMS system should be ensured across divisions and regions to allow for the collection and utilisation of robust activity data.

3.6 Next Steps in Costing Policing

The costed policing plan has been referenced in the Commission on the Future of Policing Report, the subsequent implementation plan, 'A Policing Service for our Future' and in other related strategic documents. The research of this Group clearly shows though that there is not a direct comparator in the other jurisdictions reviewed. In general, there is a more a selective approach to costing policing.

This group considers that it would be beneficial for all of the relevant stakeholders to engage without delay on the requirements and expectations in relation to costing policing in light of this paper's findings considering that evidence has not been found of other police forces employing fully costed policing plans.

The international research, the review of the current AGS costed/budget plans and the potential for the RDMS to support costing policing are important elements to be considered in the context of this engagement but it is also necessary for the stakeholders to reach a clear consensus on the requirements and expectations of an annual costed policing plan. Irrespective of the nature of the future direction in relation to costing policing it will require human resource and system development input and costs, and there is a need for clarity of approach and expectations amongst all stakeholders outside the scope of this Spending Review project.

Factors which require early consideration by the stakeholders in the context of preparations for the 2022 costed policing plan, and fuller consideration for subsequent iterations, include:

- Consideration of whether focus should now be placed on the specific expenditure areas which typically drive costs rather than fully costing the policing plans, as the practice in jurisdictions reviewed appears to be moving towards higher level analysis and away from complete costing/analysis of all activities;
- Timeline for completion of a costed policing plan in 2022. From 2022, a plan is required by 'A Policing Service for our Future' and the Policing Authority by Q1 of the year to which the costed policing plan relates i.e. Q1 2022 for the year 2022. Previously, this was required by the end of the year immediately preceding the year in question. The timelines set out in the provisions of the General Scheme for Policing, Security and Community Safety Bill, and the timelines for the completion of the annual Policing Plans until such time as the Bill is enacted, will also have implications for the preparation of Costed Policing Plans;
- Consideration of how RDMS activity data from more Divisions as rollout continues might be used to inform Plans (currently RDMS data from DMR East has informed breakdown of activity);
- Potential to include linkages between inputs and outcomes.

4. Multi-Annual Budgeting

4.1 Introduction

The development of multi-annual budgeting within An Garda Síochána was recommended by a number of reviews in recent years, commencing with the ‘Changing Policing in Ireland’ review carried out by the Garda Inspectorate in 2015 as a result of the Haddington Road Agreement (2013-2015). As referenced earlier in this paper, the Commission on the Future of Policing in Ireland (2018) also 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 Commission’s Report and the publication of a four year High Level Implementation Plan – A Policing Service for our Future (APSFF). The phased implementation of multi-annual budgeting for current expenditure on the Garda Vote is a published action within the APSFF for progression.

A 2020 review of the finance function, *“Review of the Future Needs of the Garda Finance Function”*, noted that *“as AGS progresses with the rollout of the new operating model and looks to invest in technology, there is an increased requirement for long-term/strategic consideration of funding needs. This requirement may be addressed through multi-annual budgeting in the future, together with expanding on the 5-year capital plan to implement rolling capital development plan beyond 2021”*. Following a review of the National Development Plan undertaken in the Department of Public Expenditure and Reform in consultation with other Government Departments, an updated National Development Plan has been published on October 4th 2021. The National Development Plan update allocates indicative annual capital ceilings of €270 million and above for the Justice Vote Group out to 2025. This will provide for multi-annual budgeting of capital expenditure on the Garda Vote.

The report also recommended the introduction, development and documentation of a 3 year rolling budget by the proposed Budgets and Forecasting team in An Garda Síochána. It is further noted that the development of a multi-annual budget will also require facilitation by the Department of Public Expenditure and Reform.

As referenced above, the phased implementation of multi-annual budgeting for current expenditure in An Garda Síochána is therefore a significant reform action under “A Policing Service for our Future”, based on the recommendations of the Commission on the Future of Policing in Ireland. This paper aims to further support and inform progress in this regard by providing an update against progress in putting already agreed prerequisites for multi annual budgeting in place, and by advancing consideration of a number of these elements (see table 4.1 below).

4.2 2019 Spending Review on Multi-Annual Budgeting

The 2019 spending review produced by the Department of Public Expenditure and Reform, *“Towards a Framework for Multi-Annual Budgeting: Considerations for An Garda Síochána”* suggested that the Garda Vote is a suitable candidate to pilot a multi-annual budgeting approach given its significance in spending terms, the relatively straightforward nature of the main expenditure drivers (such as recruitment and remuneration) as well as the benefits of greater financial autonomy which would accrue.

The 2019 spending review identified a number of prerequisites would need to be implemented in An Garda Síochána before multi-annual budgeting could be progressed. These prerequisites and their current status are summarised in table 4.1.

Table 4.1 – Prerequisites for the advancement of multi-annual budgeting in An Garda Síochána

Enabler Category	Pre-requisites Identified in 2019 Spending Review	Current Status
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>An Garda Síochána's current Strategy Statement covers the period to 2021. The Strategy Statement 2022-2024 is near finalisation.</p> <p>It is considered from the literature review that a fully costed approach may not be the most beneficial methodology for the AGS to adopt in preparing future iterations of the annual costed policing plan.</p> <p>It is hoped that the outcome of this review in considering alternative methodologies and approaches for future costed annual plans may help inform and prioritise the requirement for financial tools and systems going forward.</p>
Key Policy Frameworks	<p>Workforce planning is important because pay expenditure constitutes [60%+] of total gross budgeted 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> <p>The revised Operating Model is a significant element for consideration and will directly impact on the manner in which the AGS deliver their service.</p>	<p>The Workforce Plan for known demand for 2021 has been provided to the Policing Authority.</p> <p>An Garda Síochána has established a Strategic Workforce Planning Office to develop a 3 year Strategic workforce plan for the organisation. Work is ongoing and will be co-ordinated with the wider transformation agenda and the roll out of the Operating model which is scheduled to be completed in 2023.</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>It is considered that the required Financial capability, skills and expertise is in place to undertake the introduction of multi-annual budgeting on a phased basis. This will be reassessed as the phased</p>

	<p>There is an acknowledged need to enhance the financial capability in AGS. This recognition resulted in the current strategy to implement the recommendations of Mazars Report “Review of the Future Needs of the Garda Finance Function” 2020.</p> <p>The 2019 spending review also noted that the credibility of a proposed multi-annual framework would be best demonstrated by adherence to the overall funding envelope, which has been a challenge for the Garda Vote in recent times.</p>	<p>implementation of multi-annual budgeting progresses.</p>
Performance budgeting and other supporting tools	<p>AGS have significant work to do to improve their budgeting capabilities. The 2019 spending review identified room for improvement of the performance budgeting indicators used in the Revised Estimates Volume, which was the focus of the 2020 spending review “<i>Designing Performance Indicators in Policing – An International Perspective</i>”. This has resulted in enhancements to the 2021 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 Focused Policy Assessment reviews. 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>	<p>An Garda Síochána 2021 allocation of funds to specific pillars is a methodology for linking resources to outputs. In addition the Revised Estimates provide detail on key outputs and Public Service Activities.</p> <p>The production of this joint Spending Review Paper represents an additional AGS analytical output and also advances further a number of key enablers towards multi-annual budgeting. This includes the research around approaches to costing policing in other jurisdictions and the potential for a revised Garda Vote structure which gives a better match to resources and programmes.</p> <p>An Garda Síochána has collaborated as part of inter-Departmental groups to progress DPER authored Spending Reviews previously. Participation as joint authors of this Spending Review paper represents a more intensive involvement in the Spending Review programme.</p> <p>In considering output levels for evaluations AGS would need to conduct a review of the capability and capacity in a number of areas across the organisation to determine its ability to undertake evaluations in the future.</p>

4.3 Next Steps for Multi-Annual Budgeting in An Garda Síochána

The further roll out of the operating model may impact on the implementation of multi-annual budgeting. The parallel work stream which is developing and progressing an implementation plan to effect the recommendations of the 2020 report on financial capability in An Garda Síochána “Review of the Future Needs of the Garda Finance Function” is also of relevance to the next steps for multi-annual budgeting.

Other prerequisites identified in table 4.1, particularly in relation to the development of a 3 year Workforce Plan and the preparation of a Statement of Strategy for 2022-2024, while not directly within the scope of this paper are being advanced by An Garda Síochána and are at various stages of progression. The summarised update provided in table 4.1 is for the purposes of context and completeness and reflects the interlinkages and interdependencies between the key enablers necessary to underpin a transition to multi-annual budgeting.

While there is much work still to be completed in relation to putting the pre-requisites for multi-annual budgeting in place, it is clear that progress has been made since 2019. It is also clear that if the approach was taken to wait for all of the pre-requisites identified in the 2019 Spending Review to be fully in place then an introduction of multi-annual budgeting would still be some considerable time away.

Thus, in reviewing the position, it would seem appropriate to introduce multi-annual budgeting for current expenditure on a pilot or phased basis to coincide with the incremental progress being made on the pre-requisites. A key consideration in the context of the preparations to enable such a phased or pilot introduction of multi annual budgeting will be demonstrable adherence to the REV allocations for Vote 20.

Approaching implementation in this manner will test the process and the financial capability of An Garda Síochána to manage budgets on a multi-year basis. If overtime was selected, for example, it would test many of the dependencies around using the data from the RDMS, balancing additional policing hours and resources against areas of high overtime usage.

Additionally, there are other enablers which will require further examination in advance of a move, even on a pilot basis, to multi-annual budgeting. A framework underpinning multi-annual budgeting is required. Changes may be required to the Vote structure to disaggregate specific spending areas in order to account and separately display the areas which are being presented in a multi-annual context and those which are being considered in an annual context in the Revised Estimates Volume. These issues are discussed in further detail in section 4.4.

Given the significant work required to introduce multi-annual budgeting, and the detailed preparations which would need to be put in place to facilitate a pilot or incremental phased commencement, it is not possible to introduce multi annual budgeting for Estimates 2022. However, assuming further progress on identified pre-requisites and interdependencies - including increased financial capability, a pilot should be feasible for Budget 2023, with appropriate planning to commence between the stakeholders in 2022.

It is recommended that more immediate short term targets, for a pilot of multi-annual budgeting in Estimates 2023 are developed to facilitate an incremental approach to multi-annual budgeting rather than maintaining a medium term date to deliver a full implementation of multi-annual budgeting which, without the development of incremental signposts and milestones, appears aspirational.

4.4 Proposed Framework for Pilot Introduction

As stated above a framework to underpin multi-annual budgeting is required to provide for the commencement of a pilot in the first instance. A suitable framework to underpin a pilot or trial of multi annual budgeting will also depend on the particular areas of expenditure which are selected for inclusion in such a pilot. A pilot for multi-annual budgeting for Estimates 2023 might operate on the basis of a 3 year framework which would be similar to the approach which is generally adopted for the presentation of the Multi-Annual Exchequer Capital Investment Framework in the Revised Estimates for Public Services publication. It seems reasonable to assume that a framework to support a transition to multi-annual budgeting for all of Vote 20 expenditure may involve additional complexity but a trial or pilot would seem a sensible approach, as it will test the initial framework and enable key learnings from the pilot phase to be reflected in the design of a more permanent framework.

The following issues require consideration in this context:

i. Expenditure Scope and Scale – Potential Pilot Spending Categories

This relates to the areas of expenditure which will be considered for piloting multi-annual budgeting initially. It is important that in piloting multi-annual budgeting that the areas chosen are of a significant scale and variety to generate worthwhile learnings, across a range of expenditure areas, for all stakeholders of the pilot. Capital expenditure is already allocated on a multi-annual basis so our considerations are limited to current expenditure.

In piloting multi-annual budgeting the scope will include both pay and non-pay. Pay on the Garda Vote comprises: salaries, overtime, and allowances. The Garda Vote is relatively unusual in that it also contains provision for superannuation for retired Garda members. Superannuation for Garda staff is covered under Vote 12 - Superannuation and Retired Allowances.

Non-pay comprises all other elements of current expenditure and includes: maintenance of Garda premises, communications costs, Garda station costs, costs associated with towing and storage of seized vehicles, travel & subsistence, clothing and accessories, ICT, compensation payments, witness security, vehicle and aircraft maintenance, etc.

An important consideration when deciding on appropriate areas of the Garda Vote budget to pilot multi-annual budgeting in, is that a wide variety of spending areas are covered. As pay comprises approximately 83% of gross current expenditure on the Garda Vote it would be important that some area of pay is chosen. Similarly, a number of areas of the non-pay budget would also need to be included in such a pilot to ascertain the impact across a spectrum of the Garda allocation.

The following areas have therefore been identified as suitable given their scale, variety and the diversity of expenditure drivers behind them. The allocations from REV 2021 have been included to provide some context on the scale of expenditure envisaged.

- A.1.7 – Admin Pay – Overtime - €94.0m
- A.13 – Garda College – Overtime - €1.0m
- A.2.2 – Training and Development and Incidental Expenses (Towing & Storage Element – €9.5m
- A.2.8 – Admin Non-pay – Station Services - €23.0m
- A.5.1 – Transport – Vehicle Maintenance – €19.5m
- Total = €147.0m or 8% of the gross current allocation for the Garda Vote in 2021.

As stated in section 6.3, the selection of overtime as a pilot will test the dependencies around using the data from the RDMS, balancing additional policing hours and resources against areas of high overtime usage.

The need to use virement to fund the subheads in question during the pilot, or equally use of virement to transfer savings from the piloted subheads during the period of the pilot – which would again provide an insight into the accuracy of forecasting.

ii. Governance

A new multi annual budgeting arrangement would need to be grounded in structured governance arrangements to monitor the preparation for, design and implementation of new arrangements, including at senior leadership level. There are already arrangements for An Garda Síochána, the Department of Public Expenditure and Reform and the Department of Justice to meet regularly to discuss budget management and spending trends during the year, such as the monthly Joint Working Group on Garda Resources.

With multi-annual budgeting it is likely that very frequent engagement would be necessary to discuss budget management, progress on budgetary tools as well as to track progress on savings and productivity measures. Increased engagement would be needed initially to agree expenditure baselines 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, and develop 3 year expenditure ceilings.

iii. Benefits

Given the scale of the pilot proposed in the context of this paper it would be necessary to develop some criteria in the planning and design stage to clearly establish what the purpose and benefits of the pilot are. This might include:

- Multi-Annual Budgeting will bring certainty around the allocation of resources in spending lines to AGS over a two to three year period enabling better planning and budgeting for the use of those resources

- Degree to which the certainty which a multi-annual budget provides will enable performance goals to be set differently for that funding – i.e. what might be done differently and what benefits are expected to accrue from this multi annual certainty.
- Develop capacity of An Garda Síochána to accurately estimate their multi—annual needs in the expenditure lines proposed and any learning that can be applied if the pilot is broadened to other subheads.

iv. Garda Vote Structure

Changes to the structure of the Garda Vote will likewise be required to enable the piloting of multi-annual budgeting. For example, the expenditure associated with towing and storage of vehicles seized under Road Traffic Acts falls under subhead A.2.2 Administration – Nonpay – Training and Development and Incidental Expenses. For clarity, transparency and to allow multi-annual ceilings be set in the Revised Estimates Volume it may be appropriate for this spending line to become a subhead in its own right. Under existing arrangements, the Oireachtas votes upon current expenditure proposed for Vote 20 on a single year basis. Therefore, the multiannual nature of the budgeting proposed for towing and storage of vehicles – should it be deemed appropriate to include this expenditure line in a pilot exercise - would need to be made explicit in the Estimates publications. This would also need to occur for the other areas of expenditure where multi-annual budgeting will be piloted.

v. Incentives

Further consideration should also be given by the stakeholders as part of the planning and detailed design process next year as to appropriate incentives which should form part of the framework in an Estimates 2023 context.

vi. Risks

The Garda Vote has a budget of €1.95 billion which accounts for 2.4% of all Voted expenditure across the public service in 2021. In recent years there has been a pattern of supplementary estimates required for the Garda Vote and this is an expenditure risk in a new multi-annual budgeting framework. To be credible, spending within budget of the pilot multi-annual 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.

5. Operating Model

5.1 Introduction

The Operating Model, which is currently being rolled out across An Garda Síochána, will significantly impact and require changes to many facets of the organisation.

As such, it is necessary to consider the effects the rollout of the Operating Model will have on the areas studied as part of this spending review. This section provides an introduction to the Operating Model including its main features. The impacts of this rollout are discussed at the end of this section and in later sections of this paper.

5.2 Rationale for the Operating Model

‘The Future of Policing in Ireland’ (Commission on the Future of Policing in Ireland, 2018) recommended the development of an operating model to drive fundamental change across An Garda Síochána. The project to design the Operating Model was launched in January 2019 as a key priority in the ‘A Policing Service for our Future’ (APSFF) plan, which is the Government’s response to address the recommendations contained in the CoFPI report.

The Operating Model defines what policing and Business services An Garda Síochána provides, who provides them, and where and how they are provided. It delivers a detailed baseline assessment of An Garda Síochána services and activities, as well as the capabilities, processes, governance, decision-making and organisation structure required to meet both current and future policing and organisational challenges.

5.3 Strategic Intent of the Operating Model

The design of the Operating Model was guided by five principles:

- Divisions will be more autonomous, operating within a corporate framework. Divisional policing must be supported and enabled by Regional and National-level services.
- Processes should be standardised and efficient.
- There should be a single, clear point of accountability for actions or activity.
- Roles and responsibilities should be clearly articulated.
- Resources should be allocated based on demand.

The “Changing Policing in Ireland” (Garda Inspectorate, 2015) and “The Future of Policing in Ireland” (Commission on the Future of Policing in Ireland, 2018) reports recommended reducing the number of Regions and Divisions within the organisation. The Garda Commissioner accepted these recommendations and made the following two key design decisions, which have since been effected:

1. Reduce the number of Regions from six to four.
2. Standardise the size of a Division to around 700 – 800 Garda members and staff, enlarging or combining Divisions where needed. This necessarily means that the number of Divisions will decrease from 28 to 19.

These decisions fundamentally altered the core structural make-up of the organisation and re-focused the priority on consistent, front-line, local delivery of policing services.

5.4 Divisions and Regions

The Operating Model identifies Divisions as the fundamental building block for the delivery of policing services, making them the primary business unit for the organisation. The role of the Regions is to support and enable the Divisions, and hold them to account. This is explained further in figure 5.1.

Division	Region
<p>The Division, not the District, is to be the primary operational business unit.</p> <p>The Division should form the fundamental building block for day-to-day policing. The focus should be on community engagement, crime, problem solving and responding to local issues.</p> <p>The Division has the autonomy to run local operations within the corporate framework. Divisions will be in compliance with National governance and will be accountable to the Regional Assistant Commissioner for performance.</p> <p>The key responsibilities should include:</p> <ul style="list-style-type: none"> ✓ Speedy response to local incidents. ✓ Preventing crime in partnership with key stakeholders. ✓ Investigating high volume crimes. ✓ Maintaining the trust of the local communities. ✓ Community engagement and maintaining a visible presence. ✓ Development and maintenance of key partnerships. ✓ Provision of local support, including HR, IT and training, to ensure the efficient running of Divisions. ✓ Measurement of and reporting on standardised internal KPIs. 	<p>The role of the Region is to ensure effective and efficient co-ordination of resources and activities in line with demand.</p> <p>The Region will hold the Division to account, play a role in overall strategy and planning, and ensure optimal performance within the corporate framework.</p> <p>Where required based on demand, the Regional Specialist Sections should provide operational support for their Divisions according to clear criteria.</p> <p>The key responsibilities should include:</p> <ul style="list-style-type: none"> ✓ Development of partnerships and liaison with key partners as required. ✓ Liaison with Divisional personnel and with National section. ✓ Specialised operational support for complex cases. ✓ Identification and measurement of standardised internal KPIs. ✓ Analysis and strategy development to ensure optimal performance and to ensure that demand is met.

Figure 5.1 – Key features of Divisions and Regions under Operating Model

Each Division will be run by a Divisional Chief Superintendent and have the required capabilities to enable it to be more autonomous and self-sufficient. Divisions will be structured into four functional “hubs” instead of geographical Districts. Each hub will be run by a Superintendent or Assistant Principal. Figure 5.2 displays the main capabilities to be provided by each Divisional hub.

The role of the Divisional Chief Superintendent is critical to the success of the Garda Operating Model. In addition to providing direction on operational policing matters, Divisional Chief Superintendents are responsible and accountable for the effective running of a Division including functions such as Finance, Human Resources and People Development, Change Delivery and Performance Assurance.



Figure 5.2 – Proposed main capabilities of each of the four Divisional hubs

Figure 5.3 outlines how the Divisional structures will sit beneath the indicative Regional structures. It can be seen that although the Operating Model will involve the devolution of additional administrative functions to Divisions, certain functions will be retained or coordinated at Regional level e.g. Regional Intelligence Coordination unit.

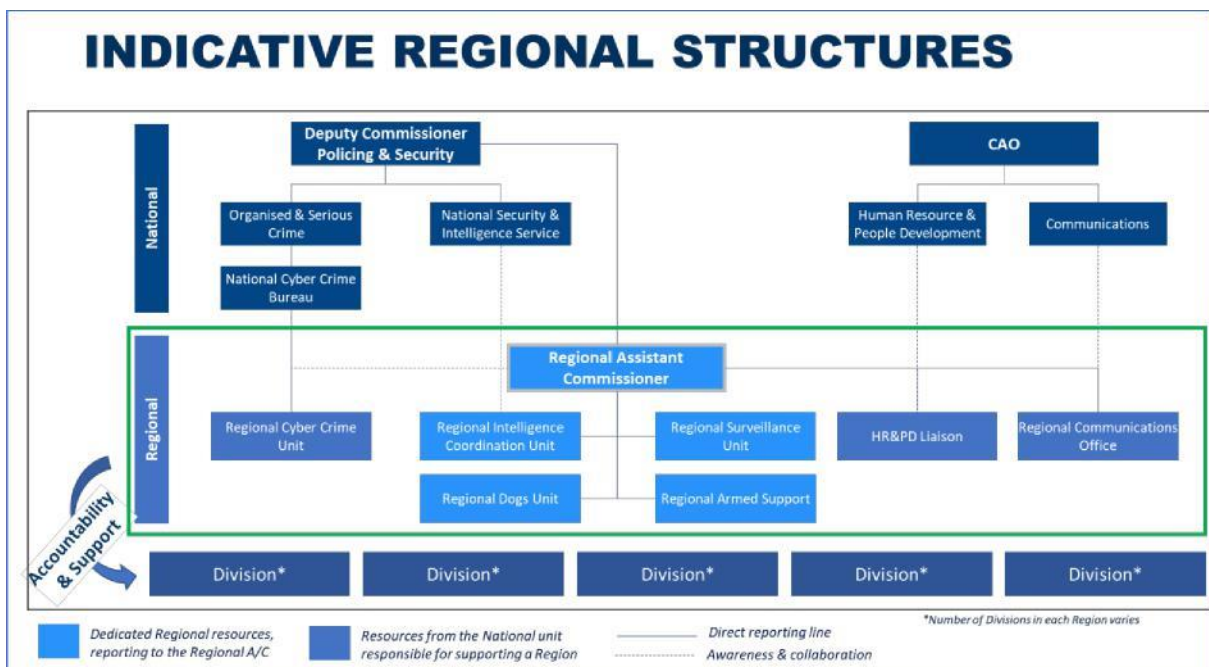


Figure 5.3 – Indicative Regional structures

Other functions (National Sections and Garda Headquarters – Support Functions) will operate at a national level and sit outside the Operating Model Structure e.g. National Security and Intelligence Service as Figure 5.3 and 5.4 illustrate.

Garda Headquarters – National Sections	Garda Headquarters – Support Functions
<p>The Garda Headquarters National Sections should function as central best practice and oversight to ensure that all Regional supports are operating efficiently and consistently, that there is clarity on interactions, processes and procedures and that there are sufficient numbers of skilled personnel working in each area.</p> <p>Where required, the National Sections should also conduct key operations and investigations from end to end.</p> <p>The key responsibilities should include:</p> <ul style="list-style-type: none"> ✓ Conducting critical National and international operations. ✓ Provision of guidance in relation to particular areas of expertise. ✓ Where devolved, liaising with Regional / Divisional Units. ✓ Where National, management of investigations and Divisional support as required. ✓ Policy ownership for all related policy. ✓ Maintenance and continuous improvement of approaches in line with best practice. ✓ Liaison and maintenance of relationships with key National and international partners. ✓ Development and provision of specialist training where required. 	<p>The role of the Garda Headquarters Support Functions is to enable and support effective, efficient business operations and policing at the Regional and Divisional level, and ensure that best practice strategy, approaches, governance, metrics, policies and guidelines are clearly defined and properly executed.</p> <p>The key responsibilities should include:</p> <ul style="list-style-type: none"> ✓ Providing appropriate corporate support (HR, Finance, ICT, Training, etc) to efficiently enable operational policing throughout the organisation. ✓ Development of governance and performance frameworks. ✓ Policy ownership for all related policy. ✓ Maintenance and continuous improvement of approaches in line with best practice. ✓ Liaison with specialist staff in Regions and Divisions. ✓ Liaison and maintenance of relationships with key National and international partners. ✓ Development and provision of specialist training where required.

Figure 5.4 – Role of Garda Headquarters under Operating Model

Each Division will contain a new Business Unit comprised of 4 functional areas in place of the old District organisational structure. These functional areas reflect the recommended Divisional Capabilities as follows:

- Business Service Functional Area,
- Performance Assurance Functional Area,
- Crime,
- Community Engagement.

The Operating Model Functional Area implementation approach commences with the implementation of the Business Service Functional Area and then progresses to the implementation of the Performance Assurance Functional Area, Crime & Community Engagement functions as outlined above in Figure 5.2. The current estimated timeline for full roll-out of the Operating Model is by end 2023.

5.5 Impact of the roll out of the Operating Model on AGS Vote Structure

An Garda Síochána is allocated funding through the Revised Estimates Process, the gross 2021 allocation is approximately €1.95 billion. As the Operating Model continues to be implemented AGS will move from the District Structure to a Functional structure comprised of Business Service, Performance Assurance, Crime and Community Engagement. These changes will require a review of the current vote structure and methodology for allocating budgets.

The potential impacts to the vote structure are covered in more detail in section 6 (Structure of Garda Síochána Vote) of this paper.

For the two significant elements of the budget which are currently devolved to the Regions – Overtime and Travel & Subsistence – the Finance Directorate continue to allocate budgets to the Regions at the start of the year, and the Assistant Commissioner allocates the budgets as appropriate to the Divisions under his/her remit.

A key recommendation of a recent review, “Review of the Future Needs of the Garda Finance Function” (2020), is the devolution of budgets to Divisions. This is a fundamental shift and the impact that this may have on the structure of the Garda Vote will need to be considered carefully as part of future Budgets and Estimates process.

Timing is also key as consideration will have to be given to a number of broader changes within the Finance Directorate in the context of the implementation of other findings of the Report, the implementation of the new Financial Management Shared Services system and the overall time projection for full implementation of the Operating Model which is scheduled to be completed by the end of 2023.

6. Structure of Garda Síochána Vote

6.1 Current Structure of the Garda Vote

The Garda Vote (Vote 20) has a number of subheads, some of which are common to all votes and others which are specific to Vote 20. The Garda Vote has one work programme – ‘Working with Communities to Protect and Serve’.

The annual Revised Estimates for Public Services is published in mid-December each year and it provides more detail on the allocations that are announced in the Budget Day Expenditure Report as part of the annual Estimates process. The publication date of the Revised Estimates Volume allows for consideration of the Estimates by the relevant Dáil Select Committee (i.e. the Committee on Justice) at an early stage in the following year.

The structure of the Garda Vote as it appears in the ‘Revised Estimates for Public Services’ (DPER, 2020) is replicated in Table 6.1 along with the monetary allocations for each subhead in 2021.

Table 6.1 - Structure of Garda Vote and 2021 Allocations

V20 - GARDA SÍOCHÁNA	2021 Estimate		
PROGRAMME A - WORKING WITH COMMUNITIES TO PROTECT AND SERVE	Current €000	Capital €000	Total €000
A.1 – Administration – Pay	1,223,681		1,223,681
A.2 – Administration – Non Pay	122,396	71,158	193,554
A.3 – Clothing and Accessories	24,263		24,263
A.4 – St Paul’s Garda Medical Aid Society	124		124
A.5 – Transport	19,554	8,000	27,554
A.6 – Communications and Other Equipment	24,940	1,500	26,440
A.7 – Aircraft	1,600		1,600
A.8 – Superannuation	364,953		364,953
A.9 – Witnesses’ exp	1,805		1,805
A.10 – Compensation	16,620		16,620
A.11 – Witness Security Programme	1,198		1,198
A.12 – Capital Building Programme		34,000	34,000
A.13 – Garda College	36,370	1	36,371
Programme Total (Gross)	1,837,504	114,659	1,952,163
B - APPROPRIATIONS IN AID	Current €000	Capital €000	Total €000
1. Contributions to the Garda Síochána Spouses' and Children's Pension Scheme	11,278		11,278
2. Contributions to the Garda Síochána Pensions Scheme	21,528		21,528
3. Miscellaneous Receipts (repayable advances, sale of old stores, contributions to quarters, fees for reports, etc.,)	11,000		11,000
4. Garda College Receipts	600		600
5. Firearms Fees	3,000		3,000
6. Safety Cameras - Certain Receipts from Fixed Charges	14,200		14,200
7. Receipts from Additional Superannuation Contribution on Public Service Remuneration	34,382		34,382
Total	95,988		95,988
Net Total	1,741,516	114,659	1,856,175

A split or breakdown of Administrative Budgets, which forms part of the programme allocations as set out in Table 6.1, is also provided in the Revised Estimates. This is outlined in Table 6.2 below.

Table 6.2 – Administrative Budgets on the Garda Vote 2021

V20 - GARDA SÍOCHÁNA – ADMINISTRATION	2021 Estimate		
	Current €000	Capital €000	Total €000
Salaries, Wages and Allowances	1,223,681		1,223,681
Travel and Subsistence	19,519		19,519
Training and Development and Incidental Expenses	21,727		21,727
Postal and Telecommunications Services	47,947		47,947
Office Equipment and External IT Services	4,754	71,158	75,912
Maintenance of Garda Premises	3,792		3,792
Consultancy Services and Value for Money and Policy Reviews	261		261
Station Services	23,001		23,001
Garda Reserve	1,395		1,395
Gross Total	1,346,077	71,158	1,417,235

As can be seen from Table 6.1 the allocation for the Garda Vote is split among 13 subheads of varying sizes and categorisations (e.g. A.1 Pay - €1,224m vs A.4 St Paul's Garda Medical Aid Society – €0.124m). The Garda Vote contains two subheads that are common to all 45 Votes i.e. A.1 Pay and A.2 Non-pay. A number of the administrative spending lines are also common across all Votes:

- Salaries, Wages and Allowances
- Travel and Subsistence
- Training and Development and Incidental Expenses
- Postal and Telecommunications Services
- Office Equipment and External IT Services
- Consultancy Services and Value for Money and Policy Reviews

A further breakdown of the subheads into their constituent parts is not included in the published Revised Estimates Volume but it has been included here in table 6.3 to highlight the various constituent elements of pay, non-pay and capital that comprise each subhead. The colour coding of the cells in the table denotes the category of expenditure to which each allocation corresponds:

- yellow – pay (current),
- white – non pay (current), and
- green – capital.

Table 6.3 – Breakdown of the 13 Garda Vote subheads

VOTE 20 GARDA SÍOCHÁNA
PROGRAMME A - WORKING WITH COMMUNITIES TO PROTECT AND SERVE
A.1 - ADMINISTRATION – PAY
1. Gardaí
2. Clerical etc
3. Industrial and other staff (whole time equivalents)
4. Student Gardaí
5. Allowances
6. Overtime

7. Social Welfare Employer Contributions
A.2 - ADMINISTRATION - NON PAY
1. Travel and Subsistence
2. Training and Development and Incidental Expenses
3. Postal & Telecommunications
4. Office Equipment
Non Pay
Capital
5. IT External Services
Non Pay
Capital
6. Maintenance
7. Consultancy and VFM and Policy Reviews
8. Station Services
9. Garda Reserve
A.3 - CLOTHING ETC
A.4 - ST PAULS SOCIETY (G-I-A)
A.5 – TRANSPORT
1. Vehicle Maintenance
2. Vehicle Purchase
3. Miscellaneous
A.6 - COMMUNICATIONS ETC
1. Comms Equipment – Capital
2. Comms Equipment - Non Pay
3. Other Operational Equipment
4. Urban CCTV
5. Equipment & Services to Assist Enforcement of Road Traffic Acts
A.7 – AIRCRAFT
Non Pay
Capital
A.8 – SUPERANN
A.9 - WITNESSES EXP
A.10 – COMPENSATION
A.11 - WITNESS SECURITY
A.12 - CAPITAL BUILDING PROGRAMME
1. Capital Building Programme
2. Garda Building Refurbishment Programme
A.13 - GARDA COLLEGE
Pay
Overtime
Non Pay
Capital

6.2 Potential 'As is' or Short Term Changes

Given the significance of the annual Vote 20 allocation (circa €2bn gross in 2021), it is essential that the comprehensive published expenditure information is transparent and easily interpreted by members of the Oireachtas and members of the public. Part III of the Revised Estimates for all Votes serves to account for what has been achieved as a result of the allocated estimates. In addition to ensuring appropriate levels of transparency and accountability, sufficiently granular and disaggregated expenditure information may also assist policy makers in An Garda Síochána, the Department of Justice and the Department of Public Expenditure and Reform in preparing the costings for the subsequent year's Policing Plan.

Pursuant to these objectives, the authors of this paper consider that Subhead A2.2 'Training and Development and Incidental Expenses' of Vote 20 should be retitled to more accurately reflect the expenditure which is expended and contained therein.

A2.2 as titled would appear to be an Administrative subhead which is common to many Votes but the existing title is not an ideal fit in the context of Vote 20, as all Garda training expenditure is routed through subhead A13 – Garda College.

A more suitable and transparent title for A2.2 of Vote 20 might be "Vehicle Towing & Storage and Other Operational and Incidental Expenses" as approximately €9.5 million of the 2021 allocation of €21.7m under A2.2 relates to the Vehicle towing and Storage expenses element. The Government Accounting Unit of the Department of Public Expenditure and Reform has advised that such a change could be facilitated within the context of the Revised Estimates 2022. This change would be accommodated as an interim measure subject to further review for consistency as the Financial Management Shared Services project is further rolled out across the public service which may entail more changes to the Administrative subheads of Vote 20.

The authors of this paper are of the view that this retitling would enhance the transparency of the published expenditure information in relation to Vote 20 and would ensure that the information was more easily interpreted by members of the Oireachtas and members of the public.

6.3 Considerations for the Future Structure of Garda Vote

It would be helpful to increase the number of programmes under the Garda Vote.

As stated previously, An Garda Síochána has one work Programme at present, but in the future if additional programmes are added it should be possible to align them to the four functional areas created under the Operating Model: Community Engagement, Crime, Performance Assurance and Business Services.

Thus, the Operating Model should give scope when fully rolled out for additional programmes. The likelihood is that a fifth programme may potentially be required in respect of the specialist and national units. It is not clear-cut at this stage where the costs associated with the regional structure would ultimately fit i.e. as part of the potential programmes aligned with the four Operating Model functional areas or with the programme covering the specialist and national units.

The Operating Model should be fully rolled out by end 2023 and it may be beneficial to undertake the development of additional programmes in conjunction with the completion of the rollout. This lead in period will also provide time for other independent enablers to be put in place such as the rollout of ICT systems like the Roster and Duty Management system and for necessary preparations by shared services providers (payroll, travel & subsistence and financial) to facilitate a revised structure. It is recognised that the Garda Vote is due to transition to the new National Shared Services (NSSO) financial shared service centre during this period also. Hence, the impact of this transition and the dependency on the shared service provider to facilitate structural changes to the Garda vote during this period was recognised by the Group.

A significant change of this nature will also need to dovetail with the approach decided upon for the further development of the Costed Policing Plan. If the Garda vote is to be restructured in this manner then it would be sensible that the future Costed Policing Plan be structured as to meaningfully inform the Budget negotiations under this restructured programme.

Other options to consider include aligning the programmes around the seven pillars of the current Policing Plan (including a Central Costs pillar to capture common costs such as ICT, legal, estate, etc.) which are:

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

However, these are less tangible in some ways given that the majority of the current budget is payroll and operational, and thus difficulties could arise in the crossover of resources between the various pillars. This approach could also prove problematic in the longer term as it is likely that the Strategic Pillars may change with future Strategy Statements.

The Operating Model, on the other hand, will put in place the business units of the organisation and there is a stronger and more tangible linkage with resource consumption.

That being said, the need to have a more function driven view of the cost of policing, e.g. crime compared with community engagement, has to be balanced against the transparent view the Garda Vote gives at present in relation to total spend on different categories of expenditure e.g. pay, ICT etc. Clearly, many of the same issues and considerations arise in relation to a Revised Vote Structure, the Costed Policing Plan and multi-annual budgeting. There will still be a central element to the allocated budgets, such as aspects of capital expenditure, superannuation etc., which may not necessarily lend themselves to apportionment between programmes or budgetary devolution.

7. Findings and recommendations

7.1

Costed Policing Plan – Section 3

- The research by this Group has not produced evidence of fully costed policing plans in any jurisdiction, however, there are clearly elements of policing being costed in various different ways elsewhere.
- Activity Based Costing was previously used by police forces in England and Wales but this has been replaced by Police Objective Analysis, which is now used in England, Wales, Scotland and Northern Ireland. Police Objective Analysis is not a fully costed policing plan in a strict sense, it is methodology of allocating an input cost and officer and staff FTE time commitment to policing activities in a consistent manner which can be combined with performance data to come to a view about service delivery costs. It is used as a comparative benchmarking tool but is not used to specifically link budgetary allocations to strategic objectives.
- While a formal definition of the term “costed policing plan” does not exist in the literature reviewed, there are elements that can be deemed to be essential for a costed policing plan:
 - A costed police plan should have linkages between objectives and activities contained in formalised strategic documents, such as An Garda Síochána’s multi-year statements of strategy, and the funding allocations available, or required, to realise those objectives.
 - there should be a method of measuring quantitative and qualitative outcomes achieved.
 - These elements should be used to inform the decision making process and how best to utilise and prioritise allocated resources available, in the context of many competing priorities.
- The Costed Policing Plans developed by AGS in 2019-2020 and the Estimated Budget Allocations/Costings 2021 are linked to AGS’s multi-year statement of strategy; do not measure outcomes achieved or significantly inform the decision making process on how best to allocate resources.
- The General Scheme for Policing, Security and Community Safety Bill upon enactment will require AGS to complete an Annual Service Plan, which is intended to meet the requirement for a costed annual plan. The mechanism that is developed to cost policing will need to meet the requirements contained in the General Scheme, including completion and publication timeframes.
- The RDMS has potential to accurately estimate time spent by Garda members on various activities. This will require further analysis of the potential uses, benefits and any limitations as the system is rolled out throughout the organisation.

- The collection and utilisation of robust activity data for costing policing should be further enabled through the continued rollout of the system. The consistent application and classification of Garda duties across Divisions and regions as the system is rolled out will be key to ensuring the production of robust data for this purpose.
- Following on from the above findings, the Group recommends that the relevant stakeholders reach a clear consensus on the requirements and expectations of an annual costed policing plan.
- Factors which require early consideration by the stakeholders in the context of preparations for the 2022 costed policing plan, and fuller consideration for subsequent iterations, include:
 - Consideration should now be given as to whether focus should now be placed on the specific expenditure areas which typically drive costs rather than fully costing the policing plans, as the practice in jurisdictions reviewed appears to be moving towards higher level analysis and away from complete costing/analysis of all activities.
 - Timeline for completion of a costed policing plan in 2022. From 2022, a plan is required by 'A Policing Service for our Future' and the Policing Authority by Q1 of the year to which the costed policing plan relates i.e. Q1 2022 for the year 2022. Previously, this was required by the end of the year immediately preceding the year in question. The timelines set out in the provisions of the General Scheme for Policing, Security and Community Safety Bill, and the timelines for the completion of the annual Policing Plans until such time as the Bill is enacted, will also have implications for the preparation of Costed Policing Plans.
 - Consideration of how RDMS activity data from more Divisions as rollout continues might be used to inform Plans (currently RDMS data from DMR East has informed breakdown of activity).
 - Potential to include linkages between inputs and outcomes.

Multi-Annual Budgeting – Section 4

- There is much work still to be done in relation to the pre-requisites for multi-annual budgeting, but it is clear that progress has been made since 2019.
- The Group recommends the introduction of multi-annual budgeting for current expenditure on a pilot or phased basis in 2023 to coincide with the incremental progress being made on the pre-requisites.
- A key consideration in the context of preparations to enable such a phased or pilot introduction will be adherence to the REV allocations for Vote 20.
- A framework is required to underpin the piloting of multi-annual budgeting. Key elements, which will require further consideration, include the following:
 - Expenditure Scope – section 4.4 sets out the areas that have been identified as suitable for a pilot.
 - Governance – A new multi annual budgeting arrangement would need to be grounded in structured governance arrangements, such as a Working Group comprising the

main stakeholders (AGS, DOJ, DPER, and potentially the PA) who will need support in preparation for, and implementation of, new arrangements.

- Vote Structure – Changes to the structure of the Garda Vote will likewise be required to enable the piloting of multi-annual budgeting. For clarity, transparency and to allow multi-annual ceilings be set in the Revised Estimates Volume it may be appropriate for pilot area to become subheads in their own right.
- Incentives – Further consideration should also be given to the incentives that may form part of the framework.
- Risks and Controls – To be credible, spending within budget for the pilot multi-annual framework would be important to pave the way for a wider rollout. The risk of ceilings becoming floors must be avoided.

Operating Model – Section 5

- The new Operating Model will significantly impact and require changes to many facets of the organisation, including future developments for Costed Policing Plans, the phased implementation of multi-annual budgeting for current expenditure and the structure of the Garda Vote itself.

Garda Vote Structure – Section 6

- Given the significance of the annual Vote 20 allocation (circa €2.0bn gross in 2021), it is essential that the comprehensive published expenditure information is also transparent and easily interpreted by members of the Oireachtas and members of the public.
- The Group recommends “Vehicle Towing & Storage and Other Operational and Incidental Expenses” as a more suitable title for A2.2 of Vote 20 as a significant proportion of expenditure under this subhead relates to vehicle towing and storage expenses expenditure. A retitling of this nature in the context of the Revised Estimates 2022 would enhance the transparency of the published expenditure information in relation to Vote 20 and would ensure that this information was more easily interpreted by members of the Oireachtas and members of the public.
- The Garda Síochána Vote has one work Programme at present, it would be beneficial if additional programmes and subheads were added to report on expenditure allocated to achieve the key performance targets, at a greater level of granularity, in the REV publications.
- The current policing plan contains 7 strategic pillars reflecting the structure of the 2019-2021 Strategy Statement. Aligning the Vote structure and programmes with strategic pillars could prove problematic given the likely variation in successive Strategy Statements.
- A more long term and sustainable solution may be to align the Vote programme structure with the four functional areas created under the Operating Model in the medium term: Community Engagement, Crime, Performance Assurance and Business Services. An additional programme may potentially be required in respect of the specialist and national units as these units will operate outside of the Operating Model.

- It may be beneficial if the development of additional programmes under Vote 20 was carried out in conjunction with the continued rollout of the Operating Model scheduled to be completed by end 2023.

Appendix A – Activity-Based Costing Codes employed in England and Wales

Activity RTA minor injury/damage
Briefings/meetings
Budgetary/financial
Burglary dwelling
Burglary-commercial & other
Call handling/enquiry desk
Checking paperwork (supervisory)
Community involvement
Complaint/nuisance
Court duties/escort
Crime prevention activity
Criminal damage
Deal with informants
Deception/fraud
Domestic dispute
Drugs offences
False alarms
ID parades
Investigate complaints
Missing person
Monitoring cellblock PACE 2
Monitoring cellblock PACE 4
Non-incident enquiries
Non-incident-linked paperwork
Other managerial/supervision
Other non-crime
Other non-incident-related work
Prison interviews
Property enquiries
Prostitution
Public disorder
Relief custody duties 2
Relief custody duties 4

Robbery
RTA fatal/serious
Sexual offences
Special operations/events
Staff development
Sudden/suspicious death
Theft of or from motor vehicle
Theft other
Traffic other
Training
Other crime
Violence against the person (less serious)
Violence against the person (more serious)
Visible patrol
Waiting time

Appendix B – Policing Objective Analysis – Objectives and Sub-objectives

1) Local Policing

- a. Neighbourhood policing
- b. Incident (response) management
- c. Local investigation
- d. Specialist community liaison
- e. Local policing command team and support overheads

2) Dealing with the public

- a. Front desk
- b. Central communications unit
- c. Dealing with the public command team and support overheads

3) Criminal justice arrangements

- a. Custody
- b. Police doctors/nurses and surgeons
- c. Criminal justice
- d. Police national computer
- e. Criminal record bureau
- f. Coroner assistance
- g. Fixed penalty schemes (central ticket office)
- h. Property officer / stores
- i. Criminal justice arrangements command team and support overheads

4) Road policing

- a. Traffic units
- b. Traffic wardens / police community support officers – traffic
- c. Vehicle recovery
- d. Casualty reduction partnership
- e. Road policing command team and support overheads

5) Operational support

- a. Operational Support Command Team and Support Overheads
- b. Air operations
- c. Mounted police
- d. Specialist terrain

6) Intelligence

- a. Intelligence command team and support overheads
- b. Intelligence analysis / threat assessments
- c. Intelligence gathering

7) Investigations

- a. Investigations command team and support overheads
- b. Major investigation unit
- c. Economic crime (including regional asset recovery team)
- d. Specialist investigation units
- e. Serious and organised crime unit
- f. Local investigation/ prisoner processing
- g. Cyber crime

8) Investigative support

- a. Scenes of crime officers
- b. External forensic costs
- c. Fingerprint / internal forensic costs
- d. Photographic image recovery
- e. Other forensic services
- f. Investigative support command team and support overheads

9) National policing

- a. Secondments (out of force)
- b. Counter terrorism / special branch
- c. NPCC projects / initiatives
- d. Hosting national services
- e. Other national policing requirements

10) Support functions

- a. Human resources
- b. Finance
- c. Legal
- d. Fleet services
- e. Estates / central building costs
- f. Information communication technology
- g. Professional standards
- h. Press and media
- i. Performance review / corporate development
- j. Procurement
- k. Training
- l. Administration support
- m. Force command
- n. Support to associations and trade unions
- o. Social club support and force band
- p. Insurance / risk management
- q. Catering

11) Police & Crime Commissioner

- a. Cost of the democratic process
- b. Office of Police Crime Commissioner
- c. Share of any Formal Shared Service Arrangement
- d. Commissioned services

12) Central costs

- a. Revenue contribution to capital
- b. Capital financing
- c. Pensions and exit costs

13) Public protection

- a. Witness protection
- b. Child protection
- c. Adult protection
- d. Joint teams
- e. Public protection command team and support overheads

Appendix C – Policing Objective Analysis – Workforce Categories

V = Visible operational front line

F = Non-visible front line

O = Frontline support

B = Business support

X = Excluded (not coded)

1) Local Policing

- V Neighbourhood policing
- V Incident (response) management
- V Specialist community liaison
- V Local policing command team and support overheads

2) Dealing with the public

- F Front desk
- F Central communications unit
- F Dealing with the public command team and support overheads

3) Criminal justice arrangements

- F Custody
- F Police doctors/nurses and surgeons
- O Criminal justice
- O Police national computer
- O Criminal record bureau
- O Coroner assistance
- O Fixed penalty schemes (central ticket office)
- B Property officer / stores
- O cCommand team and support overheads

4) Road policing

- V Traffic units
- V Traffic wardens / police community support officers – traffic
- F Vehicle recovery
- F Casualty reduction partnership
- F Road policing command team and support overheads

5) Operational support

- F Operational Support Command Team and Support Overheads
- F Air operations
- V Mounted police
- F Specialist terrain
- V Dogs section
- F Advanced public order
- F Airports and ports policing unit
- V Firearms unit
- O Civil contingencies and events

6) Intelligence

- O Intelligence command team and support overheads
- O Intelligence analysis / threat assessments
- F Intelligence gathering

7) Investigations

- F Command team and support overheads
- F Major investigation unit
- F Economic crime (including regional asset recovery team)
- F Specialist investigation units
- F Serious and organised crime unit
- F Local investigation/ prisoner processing
- F Cyber crime

8) Investigative support

- F Scenes of crime officers
- O External forensic costs
- O Fingerprint / internal forensic costs
- O Photographic image recovery
- O Other forensic services
- O Investigative support command team and support overheads

9) National policing

- X Secondments (out of force)
- X Counter terrorism / special branch
- X NPCC projects / initiatives
- X Hosting national services
- X Other national policing requirements

10) Support functions

- B Human resources
- B Finance
- B Legal
- B Fleet services
- B Estates / central building costs
- B Information communication technology
- O Professional standards
- B Press and media
- B Performance review / corporate development
- B Procurement
- B Training
- B Administration support
- O Force command
- B Support to associations and trade unions
- B Social club support and force band
- B Insurance / risk management
- B Catering

11) Police & Crime Commissioner

- X Cost of the democratic process
- X Cost of Police Crime Commissioner
- X Office of Police Crime Commissioner
- X Other costs

12) Central costs

- X Revenue contribution to capital
- X Capital financing
- X Pensions and exit costs

13) Public protection

- F Witness protection
- F Child protection
- F Adult protection
- F Joint teams
- F Command team and support overheads

Appendix D – Quality Assurance Process

Quality Assurance Process

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

- ☐ Internal/Departmental
 - ☐ Line management
 - ☐ Spending Review Steering group
 - ☐ Other divisions/sections
 - ☐ Peer review (IGEES network, seminars, conferences etc.)
- ☐ External
 - ☐ Other Government Department
 - ☐ Steering group
 - ☐ Quality Assurance Group (QAG)
 - ☐ Peer review (IGEES network, seminars, conferences etc.)
 - ☐ External expert(s)
- ☐ Other (relevant details)



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