



Rialtas na hÉireann  
Government of Ireland

# Spending Review 2021 – Progressing the Development of the Costed Policing Plan and Multi- Annual Budgeting in An Garda Síochána

Department of Public Expenditure and Reform

Department of Justice

An Garda Síochána

*November 2021*

# Spending Review 2021 – Overview, Aims & Objectives



## Context

This paper aims to progress and inform a number of finance function related priority actions within the Garda Reform plan “A Policing Service for our Future”. It builds upon the work undertaken in Spending Reviews published on similar themes in recent years and is the first jointly authored Spending Review developed in the Justice Sector in collaboration by the Department of Public Expenditure and Reform, An Garda Síochána and the Department of Justice.

## Aims and Objectives

- The key objectives of the review are:
  - To inform the development of practices for producing annual costed policing plans;
  - Consider how multi-annual budgeting (MAB) for current expenditure might be implemented for Vote 20;
  - Examine the structure of the Garda Vote to support the delivery of multi-annual budgeting, costed policing plans, and to further enhance transparency.

# Spending Review 2021 – Key Findings



## Key Policy Relevant Findings

### Costed Policing Plan

- A universal definition of a costed policing plan was not found in the literature review.
- Research did not produce evidence of fully costed policing plans being produced in other jurisdictions.
- A general trend of moving away from Activity Based Costing as a methodology.
- Police Objective Analysis allocates an input cost to officer and staff FTE time and is used in the United Kingdom – particularly helpful for comparisons between forces.
- The timeline for production of policing plans needs consideration by stakeholders in light of legislative changes coming on stream.
- **The Working Group recommended that the stakeholders need to reach a clear consensus on the requirements of a costed policing plan.** Factors for consideration in this context:
  - Focus on expenditure areas which drive costs rather than fully costing policing plans;
  - Jurisdictions reviewed moving toward higher level analysis and away from costing all activities;
  - Potential to leverage Roster Duty Management System activity data;
  - More linkages between inputs and outcomes.

# Spending Review 2021 – Key Findings



## Key Policy Relevant Findings

### Multi Annual Budgeting

- The introduction of multi-annual budgeting for current expenditure on a pilot or phased basis in 2023 is recommended.
- A framework is required to underpin the piloting of multi-annual budgeting. Key elements would include:
  - **Expenditure Scope** - areas identified as suitable for a pilot were overtime, towing and storage of vehicles, station services and vehicle maintenance costs – totalling €147.0m or 8% of the gross current allocation for the Garda Vote in 2021;
  - **Governance** - would need to be grounded in structured governance - such as a Working Group comprising the main stakeholders;
  - **Vote Structure** – Certain subhead or structural changes may be required to support MAB;
  - **Incentives** – Consideration of the incentives that may form part of the framework is required;
  - **Risks and Controls** – To be credible, spending within budget for the pilot multi-annual framework is important.



# Spending Review 2021 – Key Findings



## Key Policy Relevant Findings

### 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 for REV 2022 to enhance the transparency of the published expenditure information.
- The Garda Síochána Vote has one programme at present – beneficial if additional programmes were added to report on expenditure allocated to achieve key performance targets at a greater level of granularity.
- May be appropriate to align the Vote programme structure with the functional areas created under the Operating Model in the medium term: Community Engagement, Crime, Performance Assurance and Business Services.
- It may be beneficial if the development of additional programmes under Vote 20 occurs in conjunction with the rollout of the Operating Model which is scheduled to be completed by end 2023.