



Revised Estimate for Public Services 2020 [Vote 20]: Garda Síochána

PBO interactive visualisations

In addition to this Publication, the PBO has provided an interactive visualisation on its [Data Visualisation and Analysis Page](#) of key developments in the Garda Síochána Vote in 2020.

Vote 20: A visual presentation and analysis



Key Messages

- The net allocation sought for 2020 is now €878,000 less than was proposed pre-pandemic – at €1,783 million (+7% on the 2019 allocation). The reduction relates to pay, although the number of employees remains the same at 18,653 (+5% on 2019). It is unclear why pay is decreasing when pressures are developing in this area;
- There has been no change to the structure or performance information of the Vote since the version published pre-pandemic - parliamentary scrutiny of the Revised Estimate for Vote 20, in the way it is currently structured, is very challenging. Utilising important Irish Government Economic and Evaluation Service (IGEES) Spending Review papers in the scrutiny process is difficult as a result;
- As set out in slide 2 of the accompanying [PBO data visualisation](#), increased spending for Vote 20 has (since 2014) primarily been driven by growth in pay and pension costs.
- Changes in composition of Garda staffing are set out in slide 3 of the data visualisation. A 2017 Spending Review paper set out that “From a public expenditure perspective, the key priorities for 21st Century Policing in Ireland arising from the Government’s Garda Reform and investment programme, can be summarised as: Significant increases in civilianisation facilitated by the redeployment of Garda members, the civilian by default policy and the recruitment of new civilians...”¹ The Revised Estimate 2020 sets out a 5% increase in Exchequer-funded numbers but does not distinguish between Garda and civilian staff.
- Slide 4 shows how it is proposed that monies will be allocated in 2020. 92% of the gross allocation is for three subheads: Administration-Pay, Administration Non-Pay, and Superannuation, etc.
- Slide 5 shows how subhead allocations change between the Revised Estimate 2019 and 2020. It would assist scrutiny if pay costs could be broken down further to include basic pay and premium payments (such as overtime).
- Slide 6 shows how salaries, wages and allowances dominate the Vote 20 spending allocation.
- Net spending under Vote 20 at end-May was 1% below profile – however, current spending on pay and overtime was above profile;
- May 2020 data suggests that Appropriations-in-Aid may again exceed expectations, and what is set out in the Revised Estimate.

¹ See [Challenges for Investment in Police Expenditure: A Public Expenditure Perspective](#) (IGEES Spending Review paper 2017, p.3).

Introduction

The [Revised Estimate for Public Services for the Garda Síochána Vote \(no.20\)](#) will be considered by Dáil Éireann on Thursday, 9 July. In the absence of sectoral committee scrutiny and in advance of Dáil consideration, this PBO Note provides a brief overview and analysis.

This Note should be read in conjunction with this accompanying interactive [PBO data visualisation](#).

The Garda Vote (no.20) is [one of seven within the Justice Vote Group](#). However, it has the largest spending allocation – comprising €1.8 billion (65%) of the €2.8 billion net allocation originally proposed for the Vote Group pre-pandemic. Spending for the first half of year is provided in the Department of Finance’s June [Fiscal Monitor](#) but only in aggregated form, i.e. for the whole Vote Group. This showed that Justice Vote Group spending (net, as opposed to gross) at end-June was €1,340 million - €11 million (<1%) above its profiled budget for the mid-point of the year.

Overview of Vote 20 spending to end-May 2020

However, we do have spending detail for Vote 20 for the year up to end-May – courtesy of the [Garda Síochána Monthly Report to the Policing Authority](#). The table below sets out data extracted from the Report.

Table 1 - Garda Vote (no.20) – Spending and related data end-May 2020

Actual Spending	Profiled Spending	Under Profile Spending
€710.8 million	€727.1 million	€16.3 million (2.2%) Composed of: <ul style="list-style-type: none"> Capital underspend of €16.8 million Current overspend of €7.9 million Increased Appropriations-in-Aid of €7.4 million
Factors contributing to the Current overspend of €7.9 million	<ul style="list-style-type: none"> ➤ 12-hour roster ➤ ICT – Remote working ➤ Fleet rental costs ➤ PPE and cleaning services ➤ Early attestation of >300 Gardaí* ➤ €4.6 million for salaries -1% above profile** ➤ €4.7 million for overtime and the Garda College – 12% above profile*** 	

Source: PBO, based on [Garda Síochána Monthly Report to the Policing Authority](#) (for June 2020), pp.11-13.

Notes: *The early attestation (above) will result in an annual increase in payroll spending of €4.5 million. Total Garda strength at end-May: 14,700, available strength: 14,439.5 million. Garda staff: 3,267, Administrative and Civil Service staff: 2,814.

**Salary spending in May 2020 was €88.9m, and a year to date spend of €459.4m, which results in a year to date overspend of €4.6m.

***Overtime spending for 2020 to date (including the Garda College) is €43.2m v. the profiled €38.6 million.

PBO analysis of Vote 20 Spending in 2020

Analysis of Vote 20 (and of the six other Votes in the Justice Vote Group) must be based on its net position. This is because, in the absence of approval by Dáil Éireann, it is bound by the 'four-fifths rule' which dictates that Government cannot spend more than 80% of the amount set out for the Vote(s) in the *Appropriations Act 2019*.

While the underspend at end-May in the table above is €16 million or 2% below profile, this is based on including Appropriations-in-Aid (Garda own-income, not allocated by the Dáil). Stripping this out, the underspend is €9 million (1%) below profile which is similar to the overall Vote Group spend position at end-June (<1% above profile). The Justice Vote Group underspend at end-June is made up of overspending of €52 million on current and underspending in capital of €41 million. In the context that Vote 20 constitutes almost two-thirds of the Justice Vote Group allocation, it would be reasonable to assume that the same factors that were relevant up to May remain so in June (see Table 1).

The most important of those factors are:

- Earlier than planned increase in Garda numbers (>319);²
- Above profile spending on salaries – some of which presumably relates to the early attestation of Gardaí;
- Increased spending on Overtime and the Garda College.

Higher than profiled Garda overtime has in the past been a regular reason for the Government to seek Supplementary Estimates.³ A tangible outcome of the Spending Review process 2017-2018⁴ was that the Garda overtime budget for 2019 was lower than the existing allocation for the first time since 2014⁵ and overtime did not form part of the reason for the Supplementary Estimate that was approved for 2019. A 2018 IGEES Spending Review recommended that "The Garda vote is a suitable candidate to pilot a more ambitious multi-annual budgeting approach given its significance in spending terms, the relatively straightforward nature of the main expenditure drivers as well as the benefits of greater financial autonomy which would accrue. In the short term...to apply multi annual budgeting to a selection of spending lines...overtime in the first instance...and could be broadened out to...superannuation and pay including allowances."⁶ It is unclear what action is being taken on foot of this recommendation.

The role of IGEES in relation to the work of Dáil committees is set out in this [PBO infographic](#).

Appropriations-in-Aid were higher than anticipated in 2019 which led to a reduction in the amount of the Supplementary Estimate sought from the Dáil. A similar trend, and on a similar scale, seems to be developing this year suggesting that the budget forecasts for A-in-As requires review. The Dáil should be provided with as accurate a forecast as possible in the Revised Estimate as this affects the net allocation sought from the Dáil.

2 'Over 300 Gardaí to Attest from Templemore this morning', MerrionStreet.com, 20 March 2020.

3 See [Towards a Framework for Multi-Annual Budgeting: Considerations for An Garda Síochána](#) (IGEES Spending Review paper 2019, p.2).

4 See [Overtime Spending in An Garda Síochána](#) - Efficiency and Control (IGEES Spending Review paper 2018).

5 See Table 3 of [PBO Publication 48 of 2019](#).

6 See [Towards a Framework for Multi-Annual Budgeting: Considerations for An Garda Síochána](#) (2019, p.3).