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Government of Ireland

Spending Review 2018

Overtime Spending in An Garda Síochána Efficiency and Control

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JUSTICE VOTE SECTION
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This paper has been prepared by staff in the Department of Public Expenditure & Reform. The views presented in this paper do not represent the official views of the Department or the Minister for Public Expenditure and Reform.

Executive Summary

The analysis in this paper was carried out as part of the 2018 Spending Review to inform and provide an evidence base for decisions taken as part of Budget 2018. Garda overtime was roughly €132m in 2017, has been rising significantly in recent years and is one of the main discretionary spending components in the Garda pay-bill. The main findings of this paper are set out below.

Spending Trends

- Overtime spending has increased by 185% since 2013 – this rate of increase is not sustainable, particularly as the number of members in An Garda Síochána increases.
- Government policy envisages that significant additional Garda recruitment will ease pressures on the overtime budget towards the latter end of the reform programme. Given that current overtime levels account for 12% of the pay-bill (or 10% excluding the price effects of the 2016 Garda pay deal including “parade briefing time”), the trajectory of overtime needs to change very soon to achieve this objective.
- Overtime has gone up in all regions but the most significant increase has been in the Dublin Metropolitan region which now accounts for 44% of overtime.
- It is not just operations such as organised crime, port security and Operation Thor which explain the increase in activity levels, more traditional overtime categories also account for significant components of the increase.
- Expenditure on courts related overtime is high (at least €20m+) and has proven a difficult problem to address since the Garda Inspectorate identified this as an issue in 2010.
- The categorisation of parade briefing as overtime expenditure (€19.1m) arising from the 2016 Garda pay makes it more difficult to transparently review the level of overtime activity and spending. The overall impact of the 2016 Garda pay deal on overtime spending was €28.3m or 21% of overtime expenditure.

Control and Information Systems

- The authorisation system for overtime is paper based. This makes it difficult to monitor and analyse overtime. The bespoke PDF system for authorising and monitoring overtime in the Dublin Metropolitan Region is a very positive development.
- There is no proper system for bottom up estimation of the overtime budget for the year.

International Practice

- Overtime levels remain out of kilter with jurisdictions in other countries with overtime as a % of pay-bill at around 4%-5% in police services in the UK.
- There are some governance approaches and models which have worked elsewhere including better local civilian financial expertise and high level governance structures to focus on overtime.

Key Recommendations

The implementation of the recommendations set out below will be monitored through the new *Joint Working Group on Garda Resources* which comprises the main stakeholders.

Governance

- There should be a new dedicated senior professional civilian (with financial management skills) appointed to manage overtime within An Garda Síochána. This individual would be responsible for overseeing overtime budgeting, monitoring and reporting.
- Garda management should consider establishing an overtime subcommittee of the executive board, chaired by a Deputy Commissioner. The Overtime Manager, the Director of Finance and the Director of Strategy and Transformation would also be members. The aim of this committee would be to meet monthly to focus specifically on oversight of overtime.
- As part of the roll out of the pilot divisional model of policing, there should be a particular focus on prescribing overtime analysis related tasks to incoming civilians with finance roles.

Evidence Infrastructure

- Any future IR process which addresses the issue of rosters, including as a potential follow on from possible Policing Commission recommendations, should be informed by a specific analysis of the impact of roster changes on policing hours and overtime costs. This analysis should be co-ordinated by D/Justice and informed by activity/roster data held by An Garda Síochána.
- Options should be considered to re-categorise costs currently included within the overtime bill which actually do not relate to overtime time activity i.e. briefing parade time. This could be as part of the next IR process/engagement and/or through changes to the vote structure for An Garda Síochána (i.e. a new subhead).
- The reporting functionality contained in the overtime tool developed in the DMR region should be incorporated into the new rosters and data management system to the maximum extent. The new rosters system should incorporate a review of the usefulness of its functionality for monitoring overtime as part of the pilot evaluation process.

Efficiency

- A plan should be developed in the coming months to achieve tapered reductions in overtime to a target of 4% to 5% (excluding briefing time) by 2021, supported by detailed implementation measures. This should be linked to the workforce plan based on an hours analysis and included in the Policing Plan.
- Consideration should be given to changing the staffing inputs for operational programmes which are fully resourced using overtime e.g. port security
- Further detailed analysis of overtime expenditure could be carried out by the Policing Authority and An Garda Síochána, among others and could focus on:
 - Comparison of control procedures with actual practice by region and district
 - Comparison of overtime patterns by duty period with rostered hours availability
 - Estimation of the mix of planned and unplanned overtime
 - Reporting on the level of avoided overtime (unapproved overtime)

1. Introduction and Context

1.1 Introduction

Spending on Garda overtime in 2017 reached €132.2m and accounted for 12% of the Garda pay bill (excluding pensions) – a substantial increase from an equivalent figure of 4.9% in 2013. It has increased by approximately 185% since 2013. At its lowest level over the last ten years, it amounted to €37.7m in 2014. Given the significant increase in Garda overtime in recent years, this area clearly merits further analysis. It should be noted that not all of the increase is due to activity alone - €28.3m of the increase is due to the price effects of Labour Court recommendations in 2016 (see section 3.3 for more details). When these effects are excluded, overtime spending increased by 124% over the last five years.

From an expenditure control perspective, it is important that a high level of overspending does not become a permanent feature of financial management in An Garda Síochána (AGS) as overtime is an expensive use of human resources and has a high opportunity cost. From a policing reform perspective, the Government decision on the Garda Modernisation and Renewal Plan in 2016 and the associated vision for increased police staffing envisaged that overtime would fall to 4% - 5% of total Garda pay expenditure, in line with international norms towards the end of the reform programme. Naturally, to achieve this target a phased reduction in overtime spending is obviously required.

A paper on Garda overtime was signposted as part of the conclusions of the justice vote section Spending Review paper published last year entitled “Challenges to investing in policing expenditure: A Public Expenditure perspective”. This paper examines the efficiency of overtime spending and the effectiveness of overtime control measures in AGS. The key aims of this paper are as follows:

- To outline the recent trends in overtime expenditure in policing services in Ireland;
- To review at a high level the administrative systems and processes for the budgeting, approval, management, monitoring and control of overtime expenditure in An Garda Síochána;

- To consider some of the efficiency & effectiveness issues for overtime spending; and
- To examine the role of overtime expenditure in policing services across other jurisdictions.

1.2 Data and Methodology

The scope of this paper will focus on Garda overtime and the policing activity which drives it. While the focus is on activity, much of the trend and profile analysis also includes the price effects of the 2016 Labour Court agreement on Garda pay. This should be taken into account when interpreting tables and graphs in section 3 of this paper. These price effects incorporate the payment of parade briefing under the overtime heading as well as the knock on impact of the increase in the hourly rate of pay on overtime expenditure. This is set out in more detail in section 3.3. The temporal scope is mainly the five period 2013-2017.

The key sources for this paper are:

- Aggregate overtime financial and activity data provided by An Garda Síochána;
- Overtime spending by various characteristics (rank, region, type, payment rate etc);
- Documentation provided by AGS on Garda overtime policy, payment systems and the overall overtime monitoring/ control system; and
- International literature on overtime spending and control.

The main methodology involves:

- Financial analysis of spending and activity data
- Interviews with management of the Garda Finance Unit and senior Garda management (Dublin Metropolitan Division, Security and Intelligence Division) ;
- A site visit to Store Street Garda station to obtain an overview of the overtime control process; and
- Benchmarking good practice with other policing services in other jurisdictions including visits to the PSNI (in Belfast) and HM Treasury and the Home Office in

London. Appendix A outlines the key themes explored for the international visits to other jurisdictions.

The vote section is particularly grateful to Mr Mark McNaughten and Deputy Chief Constable Drew Harris of the PSNI for the assistance provided during the site visit to Northern Ireland.

1.3 Governance and Quality Assurance (QA)

Quality assurance refers to the concepts of accuracy of the data and other information supplied for this paper, the rigour applied in using analytical techniques as well as the integrity of the reporting. In this context, a steering group was set up to co-ordinate data requests and to co-ordinate finalisation of this paper along with the other Justice Vote section paper on civilianisation. This group played an important quality assurance role for the paper as it was tasked with helping to ensure the factual accuracy of the paper and to provide a mechanism to consider the views of all stakeholders prior to its completion. The Group comprises:

- D/PER
- D/Justice – Finance Unit, Policing Division and IGEES
- Policing Authority
- An Garda Síochána

It is important to note that involvement in this QA process by members of the Group does not infer agreement with the interpretation of analysis and recommendations arising. Rather the input of the group focused on data integrity and consideration of all perspectives. In addition, the paper was also subject to review by the internal Spending Review steering group in D/PER as well as line management for the justice vote section.

Further detail on the quality assurance process undertaken is set out at Appendix B.

1.4 Structure of the Paper

The analysis in this paper was carried out as part of the 2018 Spending Review to inform and provide an evidence base for decisions taken as part of the budget later this year. The paper is structured as follows:

- Section 2 sets out the policy context and background for the paper. It describes the high-level features of the overtime system for AGS and the findings of previous reports on overtime. It outlines the current policy direction for overtime spending.
- Section 3 contains the main analysis of the paper. It examines the key activity trends and the profile of overtime spending by rank, rate, geography, type (courts etc) and earnings levels. It looks at the price vs volume components of recent overtime increases and discusses some of the key efficiency and effectiveness questions arising.
- Section 4 considers the main control, monitoring and reporting systems for overtime spending at a high level.
- Section 5 briefly compares overtime spending levels in Ireland to those in other jurisdictions and outlines some good practice lessons which could be applied in Ireland.
- Section 6 summarises the findings and recommendations.

2. Policy Context and Background

This section briefly outlines the rationale for carrying out overtime, the role of overtime in meeting operational priorities, the policy context as well as the high level trend in expenditure.

2.1 Rationale for Policing Overtime

As is the case with many public services which are largely provided by staff, there will sometimes be an element of overtime where a higher hourly rate of pay is attached to extra hours worked beyond the normal working patterns. Circular 14/2014 published by D/PER in relation to civil service overtime notes that overtime relates to payments which can be given to officers for extra attendance outside of the standard working week.

Accordingly, there will always be a need for a certain level of overtime to allow An Garda Síochána flexibility to respond to circumstances which require personnel resources over and above those available on rostered duty. Sometimes the overtime requirement is planned (e.g. specific operations such as Operation Thor to tackle burglary or events management). Overtime can also be unplanned in response to unforeseen events. Although, as the US National Institute of Justice notes, a significant proportion of the need for overtime should be known in advance given previous policing experience.¹ The Garda Finance Code states further that *“overtime can only be authorised when there is “no other reasonable way of dealing with the work whether by postponing it or having provision made for it when arranging a tour of duty so as to enable it to be deal within normal hours.”*

Ultimately, overtime is paid at a premium level as a multiple of normal hourly pay (generally 1.5 times but also at double time in certain instances). This makes it more expensive than normal policing hours. This means that there is usually a tension between the operational

¹ US Department of Justice, National Institute of Justice (1998) *Research Brief - Police Overtime: An Examination of Key Issues*. Washington. p.4

need for overtime and the importance of cost containment. Policing supervisors essentially need to balance the costs of overtime with the benefits of achieving policing objectives e.g. securing a detection and the associated benefit of preventing future crime. The range of benefits obviously depend on the type of policing service being provided – obtaining evidence for a case against a suspected figure in a homicide case is different to crowd management at a public event.

From an individual's perspective working overtime has a financial incentive as it provides more earnings. If this becomes a regular practice, it can become part of an individual's baseline earnings expectations. In this sense, instead of overtime being a gain which is obtained from time to time, it becomes a baseline benefit and individuals naturally become averse to losing this benefit. From a behavioural economics perspective, it could be argued that the incentive to continue to have access to overtime represents a psychological factor which complicates control of the overtime spending budget.

On the issue of working time in general, there are potential losses to both individuals and to AGS if individuals work longer working days. Workplace fatigue and stress are disadvantageous for good policing services and pose health risks (and costs) for individuals in the long run. The UK National Audit Office notes that high levels of overtime can be an indicator of workforce stress.²

2.2 Overtime rules and regulations

The working year in AGS is divided into 13 four week roster periods. Members are paid on a 28 day roster basis based on work carried out and this work is set out in individual claims (an "A85" form) after the roster period. Payments are made in arrears. Effectively this means that during the calendar there are 12 rosters paid in relation to current year activity and one roster payment relates to the previous year (i.e. the last roster of the previous year which is paid in January the following year).

² National Audit Office (2015) *Financial Sustainability of Police Forces in England and Wales*. London. p43

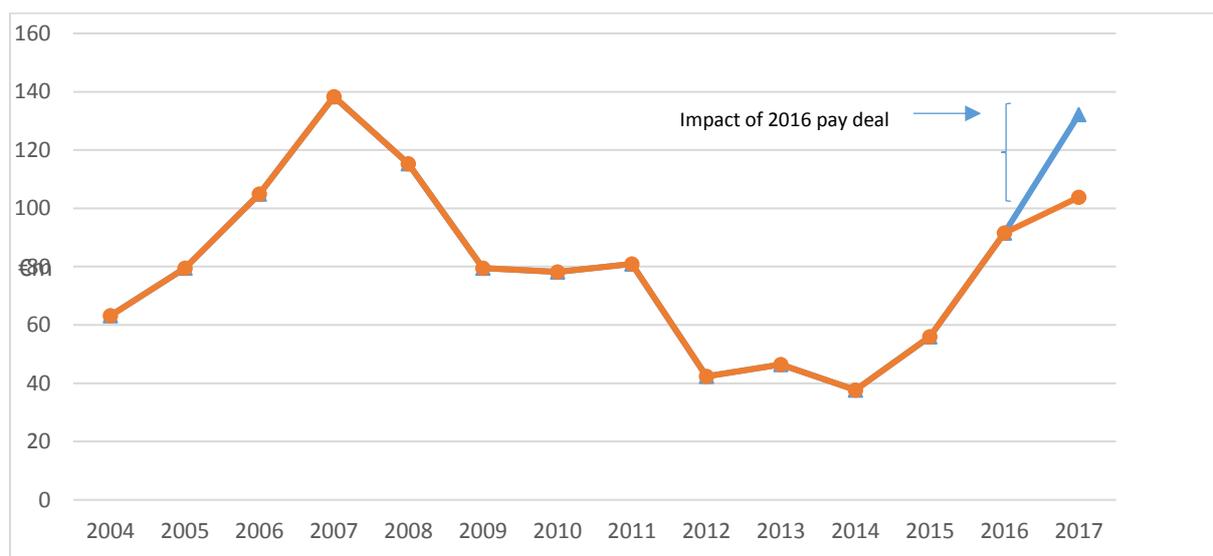
2.3 Overview of expenditure trends

Figure 2.1 summarises the trend in overtime spending since 2004. Overtime fell by over 70% from €138.3m in 2007 to a low of €37.7m in 2014 before rising again by 251% over the last three years to €132.2m in 2017 (or by 175% if the effects of the 2016 Garda pay agreement amounting to €28.3m are excluded. Reasons for the fall in overtime include the:

- fall in serving members;
- the impact of the financial crisis exerting downward pressure on budgets;
- the impact of local management initiatives and the Grace Initiative (Garda Response to A Changing Environment); and
- the lower incidence of reported crime over the period 2008 to 2016, among others.

Overtime is rising since 2016 in particular due in part to the response to organised crime, operation Thor (anti-burglary) and additional security measures. There was a mid-year estimate in 2016 which, in combination with an end year technical supplementary estimate, led to an increase in the allocation for overtime from €41.5m to €91.5m in 2016 - an increase of 120%. Section 3.2 describes the drivers of overtime spending in more detail.

Figure 2.1 Trend in overtime, 2004 to 2017 (incl. and excl. 2016 Garda pay deal)



Source: DPER Infor system

Note: 2004 represents the last year for which overtime expenditure information is available on the DPER Infor system.

It is worth noting that the period 2004 to 2007 also saw a steep rise in overtime spending and there may be some parallels between this period and more recent years.

Much of the analysis in section 3 of this paper focuses on the previous five year period, 2013 to 2017. Expenditure rose by approximately €85m over this period. While €28m of this relates to the price effects of the 2016 Labour Court pay agreement, the rest relates to volume effects (activity).³ To provide some sense of the scale of the rise in spending, the remaining increase of €57m in relation to activity is not far short of the annual capital estimate for the Garda vote in 2018 (€61m) in monetary terms.

2.4 Previous Reports

Overtime has not been the subject of a significant number of detailed evaluations and published policy analysis. Box 2.1 summarises the key reports by the Garda Inspectorate and last year's D/PER spending review paper. The Garda Inspectorate has been the most active in this space.

The 2010 report by the Garda Inspectorate carried out some detailed analysis on overtime by geography and type. It highlighted the problem of high expenditure on court appearances by Gardai to give evidence. It considered how overtime adds to shift length and the role of overtime in human resource availability. The 2015 report was a comprehensive one focused on all aspects of administration and operations of AGS. It looked at overtime in the context of financial management. Cost recovery for policing of events was among the issues addressed in that report. The Garda Síochána Act 2005 (as amended) already authorises the charging of costs for policing in certain cases and a proportion of costs are currently recovered in this way. Consideration is being given to further extension of this practice.

It is worth noting that the Policing Authority is also focusing on the issue of overtime. In its December 2017 report to the Minister for Justice and Equality under section 117a (2) of the Garda Síochána Act 2005, it noted that *"Key Opportunities to explore other workforce*

³ There is also a very small price effect due to the €1,000 pay rise for Gardai in September 2017.

planning issues have also been missed, including overtime” s part of an overall commentary on workforce planning. Overtime outturn is also a feature of discussions around the Commissioners monthly report to the Policing Authority and the Authority is likely to devote increasing analytical attention to this area.

Box 2.1 Previous Reports on Garda overtime

Garda Inspectorate Report on Resource Allocation (2010) – Selected findings

- Existing Garda leave, sick leave and overtime systems are disjointed and do not give Garda management the information they need to ensure that resources are deployed to the maximum benefit of the community.
- Crime investigation (19.2%) and courts attendance (18.5%) are the two biggest categories of overtime. The DMR region accounts for 38% of all overtime hours
- There is scope for more strategic use of the overtime budget e.g. through a re-allocation of time spent on court appearances.
- There is a need to look at protection posts which typically tend to involve overtime.
- Weekly overtime should be limited to conform to the weekly working hours limits of the European Working Time Directive

Garda Inspectorate Report - Changing Policing in Ireland (2015)

- Overtime remains high relative to other jurisdictions
- Court overtime in Manchester is 0.36% of the overtime budget in Manchester compared to 25% in An Garda Síochána
- There is limited professional support to assist assistant divisional Chief Superintendents and divisional Chief Superintendents on HR, resourcing and financial planning (e.g. overtime)
- The Inspectorate has been informed that working 6 ten hour days can affect productivity especially if they have worked overtime.
- The Department of Justice and Equality should forward legislation to provide that promoters of private events pay full cost recovery for the policing of events.

Challenges to Investment in Policing Services - A Public Expenditure Perspective (2017)

- The level of expenditure on overtime is rising and is high by international norms
- From a public expenditure perspective, one of the key priorities for 21ST Century policing in Ireland arising from the Government’s Garda reform and investment programme is the reduction of overtime to sustainable levels (4-5% of pay) and the development of a structured system to budget for overtime by category (e.g. courts) including a contingency for ad-hoc events

2.5 Previous reform initiatives

There have been previous attempts to reform aspects of overtime for AGS. The main measures are summarised briefly below:

- Introduction of courts presenters system in 1997⁴ whereby a single Garda (e.g. sergeant) deals with all cases on a given day in the district courts instead of requiring the Gardai responsible for individual cases to be present. This currently applies mainly in the DMR region.
- Haddington Pay Agreement (2013) - Gardai to work 3 extra days per annum with one of these to be one day's overtime to be taken as time off in lieu.

The hours for AGS were not worked in 2016 but were worked in the period 2013 to 2015 and recommenced in 2017.⁵ The additional working requirement for members of AGS was reduced arising from the 2016 Labour Court Agreement.

2.6 Current policy

As noted in the introduction to the paper, the Government decided in July 2016 to agree to a Five Year Reform and High-level Workforce Plan to implement the Garda Inspectorate Report "Changing Policing in Ireland" as well as the Programme for Government commitments in relation to the overall Garda workforce. This included an overall vision for the Garda workforce of 21,000 personnel by 2021 comprising 15,000 Garda members, 2,000 Garda Reserve members and 4,000 civilians. However, it also noted that achieving a policing service of 21,000 would facilitate overtime being dealt with as a normal demand and to be set at a level consistent with international norms identified by the Garda Inspectorate at around 4-5% of salary costs.

⁴ This system introduced under Section 6 of the Criminal Justice (Miscellaneous Provisions) Act, 1997.

⁵ Ryan, C and Walker, E (2017) *Estimating the Value of Additional Hours Worked – Croke Park and Haddington Road Agreements*. Dublin. P2

The rationale underpinning this is that the injection of additional policing hours through additional recruits and through the redeployment of Gardai from administrative roles to operational policing roles should help mitigate the need for additional hours through overtime. The role of additional reserves could also play a role in freeing up policing time e.g. events management. Ultimately, the need for overtime is based on the demand for more policing hours to address operational/service need.

The benefits arising from redeployment in terms of overtime control should be easier to achieve as this involves moving experienced Garda members to frontline roles. However, both the Department of Justice and Equality and AGS have noted that with new recruits, the overall training and induction period is long (104 weeks or almost 2 years). This means the point at which these recruits can provide policing hours to reduce the need for overtime is not necessarily after attestation (swearing-in) at the Garda training college but rather at the earliest between 68 weeks and 2 years.⁶ This obviously depends on the nature of overtime duty being undertaken. As they are training, recruits also demand supervisory attention as part of their training and development. The overall schedule of training for new recruits is set out below.

- Phase 1 training – 34 weeks spent in Garda College⁷ prior to attestation (swearing in)
- Phase 2 training – 34 weeks in Garda training stations under supervision
- Phase 3 training – 36 weeks in autonomous training (the Garda member is unassisted)

At the end of phase 3, the Garda members receive a B.A. in Applied Policing. Thereafter they are on probation for another 34 weeks. Overall, it takes over 2.5 years to move through the training and probationary process. Ultimately, the benefits from recruitment should flow through as recruits move beyond their training and development period.

At present, there is no detailed plan which sets out the roadmap for the overtime objective of 4%/5% of pay-bill will be achieved through the allocation of additional hours although some work has commenced. The focus to date from D/PER, Policing Authority and the Department of Justice and Equality over the last year and a half has been on the utilisation of the AGS

⁶ It could be argued that even trainee Gardai in the 34 week period post attestation could be used for certain types of overtime under supervision e.g. event management.

⁷ Including 2 weeks annual leave

Workforce Plan (WFP) to address this issue. The rationale here is that the WFP is the appropriate framework to draw together the key reform measures (recruitment, civilianisation, ICT, restructuring etc) in order to illustrate how key efficiency benefits can be achieved. In addition to the lack of a planned trajectory for reducing overtime, the slow pace of redeployment also poses a risk to overtime control as it is a key lever for mitigating the need for overtime hours.

3. Garda Overtime: Activity, Efficiency and Effectiveness

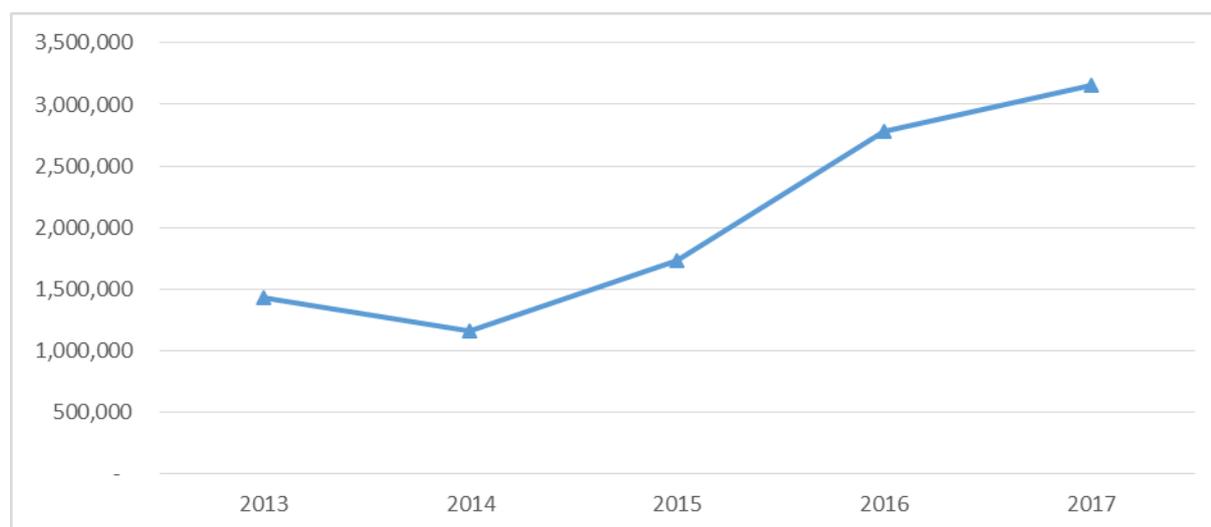
This section examines trend patterns in overtime activity and spending across a number of headings including expenditure by rank, area and functional type. It also considers the main causes of overtime and decomposes the relative contributions of price and volume effects to the recent increase in overtime. Finally, it looks at the role of additional staff in reducing overtime expenditure as well as efficiency/effectiveness issues. Much of the data provided for this chapter includes “parade briefing” (i.e. the additional overtime payment provided for in the 2016 agreement on Garda pay. This is not strictly activity related. The analysis should be interpreted in that context.

3.1 Overtime spending patterns – activity, rank, region, priority, type and high earners

Hours

Expenditure on overtime is driven by the price of overtime and the volume of overtime hours worked by Gardai. Figure 3.1 shows the trend in overtime activity (hours) over the last five years.

Figure 3.1 Actual overtime hours, 2013 to 2017

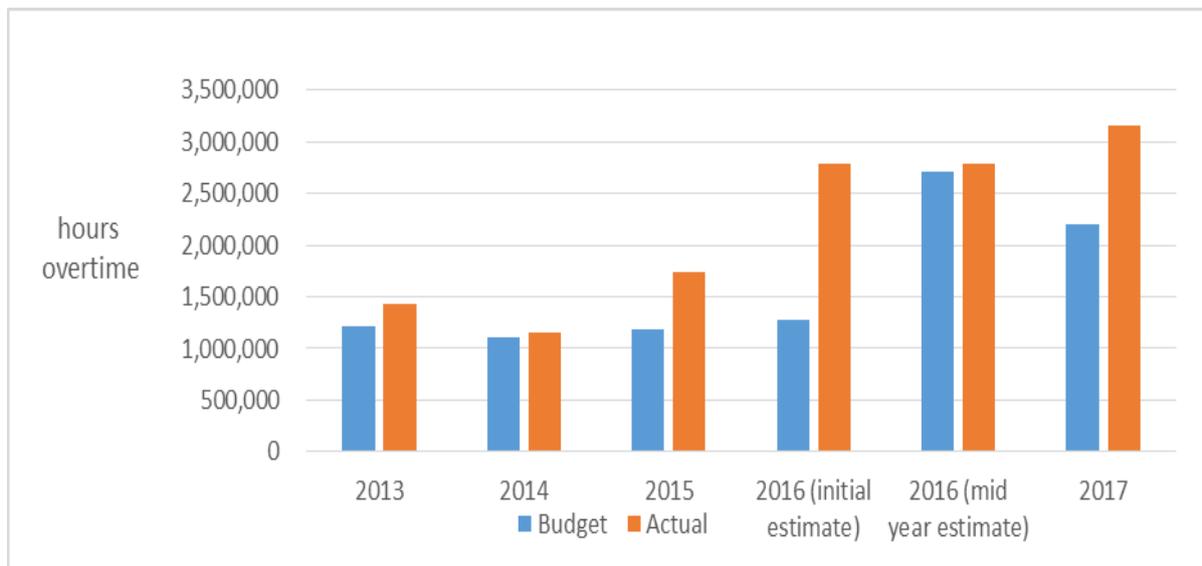


Source: DPER analysis based on budget 2018 data and other management data provided by AGS

Note: The quantum of parade briefing hours excluded has been estimated using a weighted average unit price of overtime of €35.15 and an estimated €19m in parade briefing costs for 2017.

The volume of hours has increased by 120% since 2013. Most of this has taken place in the last two years. This excludes approximately hours relating to parade briefing which is a new payment, categorised as overtime, and arises from the 2016 Labour Court recommendations on Garda pay. This is for 15 minutes of handover between shifts.

Figure 3.2 Overtime hours: budget compared to actual, 2013 to 2017



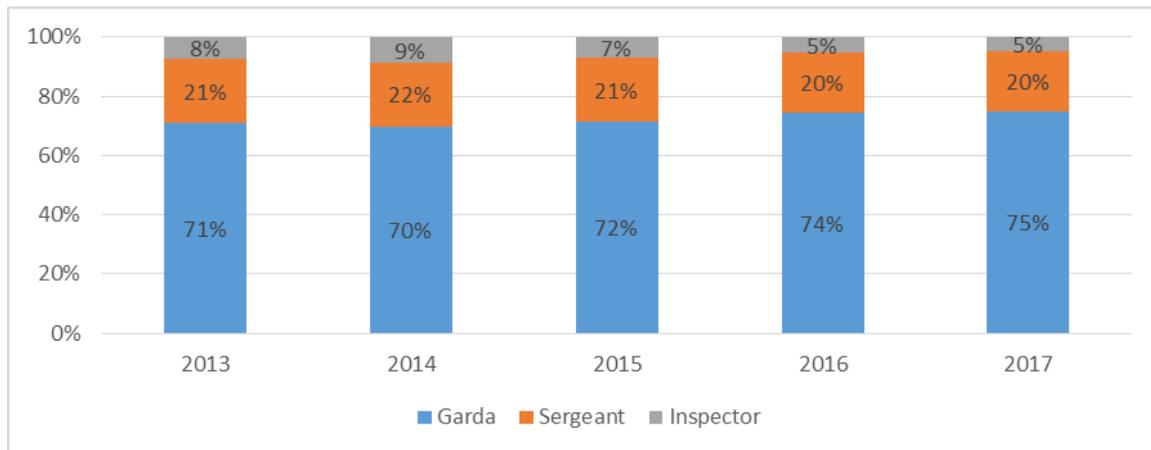
Source: DPER analysis based on budget 2018 data provided by AGS (excludes parade briefing hours)

Figure 3.2 above illustrates the challenge of keeping within budgetary and activity limits for overtime in terms of hours. Section 4 discusses some of the limitations of the budgeting process in more detail (figure 4.2 also sets out the spending trends against profile for overtime in 2017.) The following subsections focus on expenditure instead of activity to profile the characteristics of the overtime bill.

Rank

Figure 3.3 outlines the trend in the mix of expenditure by rank (i.e. Garda, Sergeant etc). Last year the Garda rank accounted for 75% of all overtime expenditure. This percentage has increased over the last five years.

Figure 3.3 Trend in distribution of spending by rank, 2007 to 2017



Source: DPER analysis based on data provided by AGS

The majority of the remaining spend is at sergeant rank. The share of spending at inspector level has reduced from 8% to 5% from 2013 to 2017. Overtime hours incurred at the Garda rank is less expensive than overtime for sergeants or inspectors because the hourly rate of pay on which overtime payments are based is lower. For example, the 2017 average unit price of overtime hours for each rank was:

- Garda - €34.18
- Sergeant - €39.78 (i.e. 16% higher than Garda rank)
- Inspector - €43.32 (i.e. 9% higher than Sergeant rank)

If grade mix changes can be made without compromising operational priorities and the need for maintenance of appropriate supervisory ratios, there is scope for savings. The distribution of expenditure by rank is different to that of the overall FTE distribution by rank (up to inspector). For example, as at Q1 2018, Garda members account for 84% of the three ranks

of Garda, Sergeant and Inspector. This compares to a figure of 75% of overtime spending arising at the Garda level.

Scale

Within each rank, the distribution varies by type of scale (i.e. older vs newer payscales for entrants) and also by the point on each scale also varies. These factors have an impact on cost. For example, as newer entrants on lower pay points begin to account for more of the overtime activity, this should lead to a price saving over time. A detailed analysis of this is outside the scope of this paper.

Paybands and High Earners

Only three ranks are eligible for overtime, namely Garda, Sergeant and Inspector, with more senior offices not being eligible for overtime payments. Overall, a very high proportion of those eligible serving Gardai perform some level of overtime – 98% in 2017. The equivalent figure for 2013 is 96%.

The average payment for a Garda in 2017 was approximately €9,000 or an equivalent 19% uplift for a Garda on point 10 (approximate midpoint) of the Garda Pascale (approximately €48,000 on the post 1995 Garda payscale). Allowances (e.g. for unsocial hours) represent an additional payment – this could be an approximate add-on amounting to 20% of basic pay. Overall therefore, the total additional average salary package for a mid ranking Garda could be €66,000 plus. The most recent CSO survey on hours and earnings⁸ notes that the average weekly earnings for Gardai is €1,299 (based on preliminary quarter 1 data) or between €65,000 to €70,000 on an annualised basis (this obviously varies depending on the quarterly data point used).

⁸ CSO (2018) *Earnings and Labour Costs Quarterly*. Dublin

There are however significant variations in the range of payments to Gardai earning overtime. Table 3.1 shows that 15% of these Gardai earn over €20,000 - a significant additional amount on top of basic salary. As would be expected, there is a drift over time with more Gardai falling into the higher earnings bracket. For example, in 2013, 76% of Gardai earned up to €5,000. In 2017, a much higher proportion are now in the €5,000 to €20,000 bracket. While the annual parade briefing payment accounts for some of this (approximately €1,700 euro for rank and file Gardai), much of it is also due to activity. It would be useful to have an understanding of what specific activities and what quantum of hours underlie these earnings figures – this data is currently unavailable.

Table 3.1 Trend in overtime spending by overtime pay band, 2007 to 2017

Pay Band	2013	2014	2015	2016	2017
0 to €5,000	76%	80%	69%	56%	43%
€5,001 to €20,000	23%	19%	28%	35%	42%
€20,001 to €50,000	1%	1%	3%	9%	14%
€50,001 to €75,000	0%	0%	0%	0%	1%

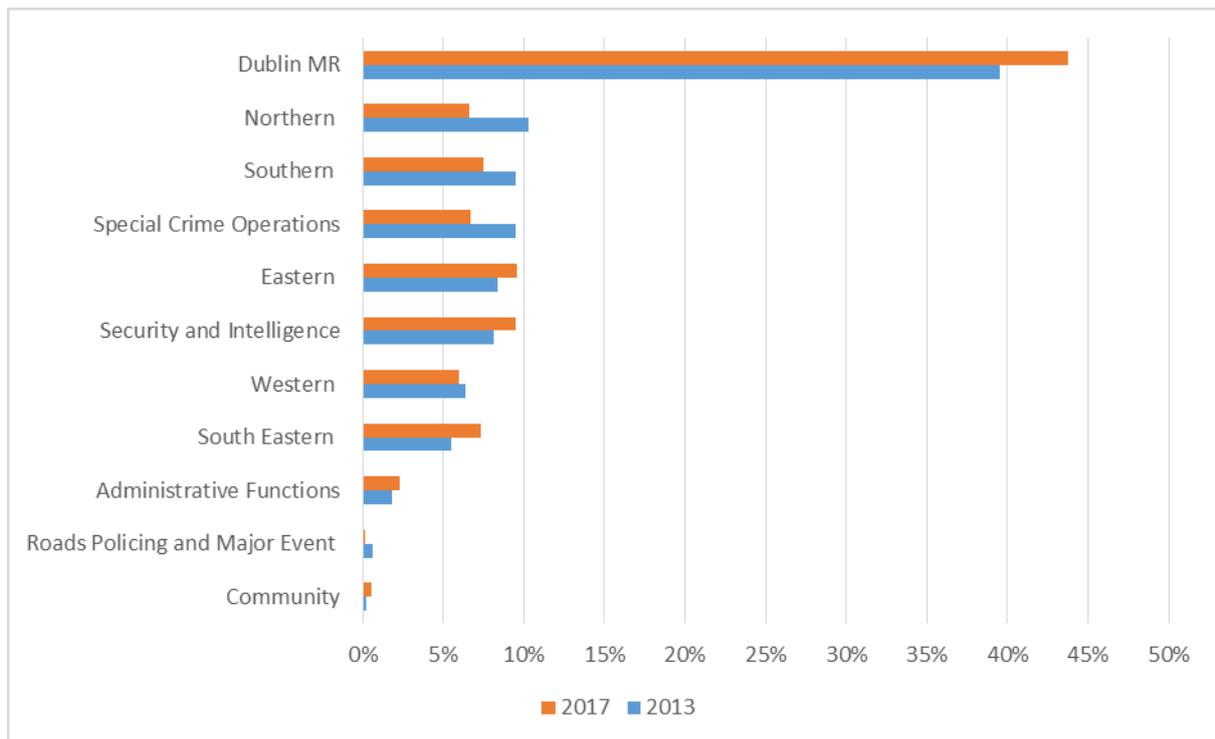
Source: DPER analysis based on data provided by AGS

Overall, approximately 2,000 Gardai earn over €20,000 in overtime annually based on 2017 data. This accounted for €60 million of overtime expenditure last year. Focussing specifically on this cohort, over 50 individuals have been earning over €20,000 in each of the last five years. AGS regularly carry out analysis of high earners data. It is questionable as to whether this level of high overtime spending and hours for this high earners category is sustainable for the organisation and appropriate for the occupational health of Garda members given the associated quantum of overtime hours worked.

Regional Distribution

Figure 3.4 looks at the regional distribution of overtime. Some overtime is categorised by national priorities (e.g. security and intelligence) and administrative functions.

Figure 3.4 Distribution of overtime expenditure by region



Source: DPER analysis based on data provided by AGS (includes parade briefing expenditure)

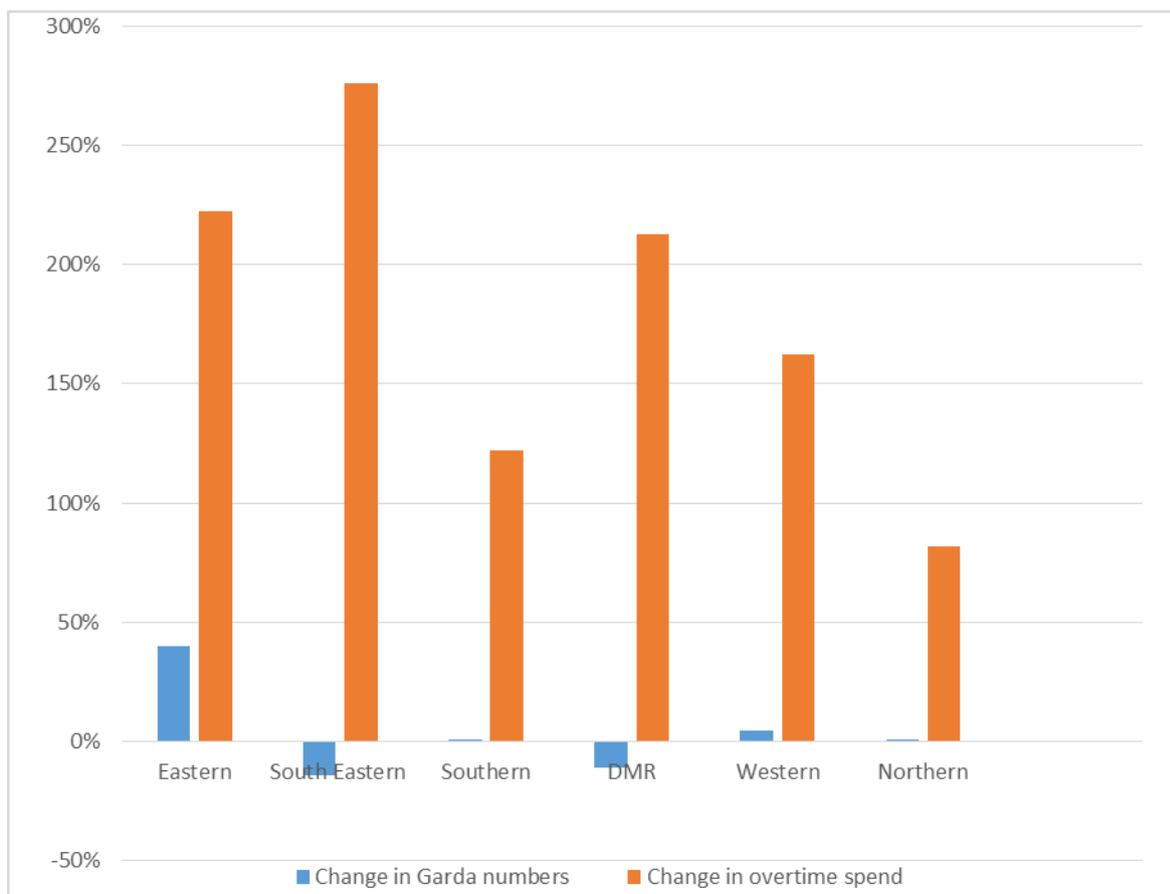
Note 1: "Administrative functions" includes HR, IT, Governance, Strategy, Finance, Communications and support for senior Garda management

Note 2: Given that this data includes parade briefing, for categories with low levels of overtime spending, this payment could be the major component.

Most overtime spending is concentrated in the Dublin Metropolitan region (DMR). This concentration has grown in the last five years with 44% of overtime accounted for in this region compared to 40% in 2013. The prioritisation of overtime spending has also shifted more towards the special crime operations and eastern regions with the northern and southern regions accounting for less of the overall overtime spend. However, all regions and functions have seen an increase in spending with the exception of roads policing and event management.

Looking at the increment in spending instead of the distribution, 75% of the €85m increase in expenditure from 2013 to 2017 is accounted for by a combination of increases spending in the DMR, eastern, security and intelligence and south eastern areas. While many factors can drive the percentage changes in overtime spending by region (see section on drivers in 3.4), the availability of existing Garda human resources is one factor. Figure 3.5 matches the changes in Garda numbers with changes in overtime spending.

Figure 3.5 Percentage increases in Garda numbers and overtime, by region - 2017



Source: DPER analysis based on data provided by AGS (includes parade briefing expenditure)

Note: Data excludes national HQ and specialist functions which may affect comparisons.

This shows while Garda numbers went up by the largest percentage in the Eastern region, it also received a substantial increase in overtime. For the DMR, a different dynamic was at work whereby overtime went up significantly but numbers are still down compared to levels in 2013. This type of analysis merits further work as there should be some link between increasing Garda policing hours and overtime spending, albeit Garda numbers is but one factor influencing overtime. In addition, the percentage distribution of overtime and the distribution of Gardai are different. For example, in 2016 the Southern region accounted for

16% of all Gardai but only 7% of overtime. Similarly, these comparisons merit more detailed work.

Overtime by type

The overtime spend within the various regions and by certain HQ functions also be categorised by type. The main categories are shown in Figures 3.6 and 3.6a. Regular overtime accounts for the majority of spending and represents the more typical types of overtime.

Garda regular overtime in terms of activity is differentiated from the special projects such as Organised Crime, Operation Thor, and Port Security operations which are set up with specific project codes. However, there is an overlap in terms of activity. In addition, while Garda regular overtime includes the activities of Courts, Crime Investigation, Crime Prevention, Escorts, Immigration, Events, Traffic Operations etc., other aspects of expenditure under this category such as Security and Intelligence, Special Crime Operations, Roads Policing and Major events would have very specialist and more specific roles and functions.

On the overlap issue, the overtime expenditure captured under the Organised Crime expenditure category is mainly specific to operations in the DMR. However, there are significant number of other organised crime operations taking place throughout the country, which are not reflected under the organised crime category but rather under regular overtime due to limitations in the usage of project codes etc. In addition, given the increased manpower on targeted organised crime operations it has also led to significant consequential overtime as regular units must be supplemented by members on overtime. The regular overtime budget also includes additional expenditure on border security operations and support for measures against terrorism over and above expenditure on Port Security.

It is worth noting from the above that the categorisation of overtime by regular and special project codes can be confusing and simplifying expenditure into distinct easy to understand categories would aid transparency. The use of the term “regular overtime” also implies a permanent requirement which may not always be the case.

Figure 3.6 Overtime by type - 2013

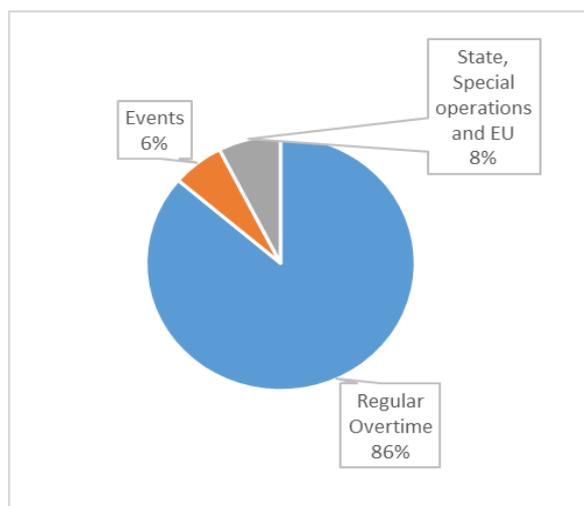
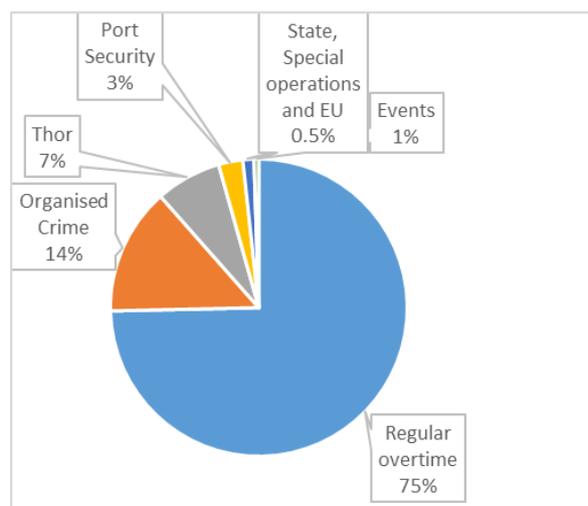


Figure 3.6(a) Overtime by type -2017



Source: DPER analysis based on data provided by AGS (includes parade briefing expenditure)

Figure 3.6(a) above shows that the categories of organised crime, operation Thor and port security are newer forms of overtime and have significantly changed the mix of overtime spending.

Table 3.2 shows the amounts for overtime in more detail. It illustrates that while organised crime, operation Thor and Port Security account for a significant proportion of the increase in overtime (37%), it is not the only determinant of the increase. The majority of the increase is accounted for in regular overtime. Some of this certainly is a price effect relating to parade briefing but a substantial part of it also relates to activity – (see section 3.3)

Table 3.2 Trend in overtime spending by overtime pay band, 2007 to 2017

	2013	2017	Difference
	€m	€m	
Regular overtime	40.2	98.5	58.3
Organised Crime	-	18.2	18.2
Operation Thor	-	9.5	9.5
Port Security	-	3.4	3.4
Special Operations Rossport	0.1	0.1	-
Official Visits and conferences	2.9	1.6	-1.3
State Operations	0.9	0.3	-0.6
EU	2.5	0.4	-2.1
Totals	46.6	131.8	

Source: DPER analysis based on data provided by AGS (includes parade briefing expenditure)

Note: The overtime totals for 2013 and 2017 are slightly different to annual totals presented elsewhere in this paper due to the way in which the data is aggregated by category from AGS systems.

Table 3.3 sets out the distribution of regular overtime in more detail based on a once off 2017 estimate carried out as part of the budgetary process. Spending information by type is not routinely collected by AGS because the overtime application and authorisation system in most regions does not include electronic coding for some of these categories. The two key headings are crime investigations and courts, accounting for over half of this category. Courts overtime remains a high spending category as previously identified by the Garda Inspectorate in 2010 (court duties continue to account for a significant proportion of the Garda overtime budget – in the range 15% to 20% for 2017)

Table 3.3 Distribution of regular overtime expenditure by type, 2017 (estimated)

	Value - €m	Percentage
Crime Investigation	22.5	29%
Courts	20.1	26%
Supplementing Units	12.0	15%
Crime Prevention	5.0	6%
Protection and Security	4.7	6%
Escorts	3.3	4%
Public Order	2.8	3%
Traffic Operations	2.2	3%
Non recurring	2.1	3%
Events	1.9	3%
Special Operations	1.3	2%
Immigration	0.8	1%
Totals	78.8	100%

Source: DPER estimate based on data provided by AGS

Note: Assumes that approximately 80% of regular overtime expenditure relates to categories above with the remainder relating to other specialist and support units.

The Policing Authority have noted that in some Garda districts, there have been successes in reducing courts overtime through roster management. It is also worth noting that the current Policing Plan includes a measure to roll out the system of courts presenters to all regions. Appendix C notes some of the other previous initiatives and challenges involved in managing courts overtime based on material supplied by AGS.

3.2 Drivers of overtime

Volume

As the previous section shows, patterns of overtime vary by geography and type, among other factors. Accordingly, there are many different drivers of overtime depending on the focus of the policing activity. These are important to understand as control of the overtime budget can only be exercised when there is a detailed understanding of what drives the demand for overtime on an activity by activity or programme type level. The overview in table 3.4 is not exhaustive but is meant to illustrate the range of influencing factors. Table 3.4 summarises some of the main drivers across the headline overtime activity levels.

Table 3.4 Illustrative drivers of overtime by category

Nr	Category	Driver	Comments
1	Events and visits	<ul style="list-style-type: none">• Number of events/visits• Visit locations• Alternative supports available (reserves)	The level of cost recovery ⁹ plays a role here as well
2	Courts	<ul style="list-style-type: none">• Number of court sittings• Rules regarding attendance of Gardai at court	Depends on crime trends, detections etc
3	Crime investigations	<ul style="list-style-type: none">• Crime incidence• Case complexity• ICT supports available	Some crime types are more complex particularly as the nature of crime changes
4	Security and Intelligence	<ul style="list-style-type: none">• International factors• Nature of threats	
5	Organised crime	<ul style="list-style-type: none">• Number of homicides• Number of individuals requiring protection• Patrols to protect communities in high risk areas	

Source: DPER analysis

AGS note that it can be difficult to achieve higher cost recovery rates for events.

⁹ Section 30 of the Garda Síochána Act 2005 provides a statutory basis for the Garda Commissioner, as Accounting Officer for the Garda Vote, to charge for police services on a non-public duty basis for commercial events such as sports fixtures and concerts.

AGS would also note that the nature of some policing work requires policing work during irregular hours. (For example surveillance work needed to monitor suspects and gather evidence as such individuals who plan crimes will often require work at night thereby incurring overtime).

Table 3.4 does not take into account the important role that roster play as determining factor for influencing the level of overtime activity. The extent to which demand is matched with rostered policing hours availability will influence the need for overtime. Changing rosters is driven by the industrial relations environment.

A new Garda roster (the Westmanstown Roster) was introduced in April 2012. Its aim was to better match Garda availability with policing services in an environment where Garda numbers were reducing. The new roster involves Gardai working six consecutive ten hour days on followed by four days off. The Inspectorate¹⁰ notes that a four day break impacts negatively on crime investigations and continuity (crime investigations accounts for over €20m of overtime). The new roster reduced the number of working days per member from 220 to 180 thereby increasing the pool of rest days which becomes eligible for overtime working (i.e. more opportunity for overtime).

It goes on to note that the new roster reduces the working days per member and the overall number off working hours and argued that multiple rosters were needed. While it is outside the scope of this paper to undertake a detailed analysis of how rostering changes impacted on the need for overtime or how the roster could be changed to help mitigate overtime, there is a reasonable case for more analysis here e.g. matching the peak duty times for overtime with policing hour availability on the roster in order to reduce the bill.

¹⁰ Garda Inspectorate (2015) *Changing Policing in Ireland*. Dublin.

Price

On the pricing side, the rate of pay is a function of the hourly rate of pay for a Garda member multiplied by the overtime factor (generally 1.5 or 2 times). The hourly rate of pay depends on the scale point and rank. National pay agreements which increase the hourly rate of pay will lead to a knock on effect on overtime.

Table 3.5 shows the mix of expenditure by overtime rate. Overtime is paid at 1.5 times for ordinary overtime duty hours and double time in respect of overtime on duties in relation to Sundays and bank holidays. The more expensive rate accounts for 17% of all overtime expenditure. Its share of total overtime spend has not changed significantly since 2013. Nonetheless, it represents a potential target for efficiencies if less overtime hours were worked at the higher rate.

Table 3.5 Distribution of overtime expenditure by rate, 2013 to 2017

Rate	2013	2017	Change
1.5 times rate	84	83	-1
2.0 times rate	15	17	+2
other	1	-	
Total	100	100	

Source: DPER analysis based on data provided by AGS (includes parade briefing expenditure)

3.3 Decomposing price and volume – parade briefing

While activity is the major driver of the increase in overtime, there has also been a major price impact arising from the 2016 Labour Court pay recommendations. The first major impact of the pay restructuring recommended by the Labour Court was that Rent Allowance became categorised as pay and was increased by €500 which meant that overtime rates increased significantly for Garda members due to the consequential increase in the hourly rate of pay.

Secondly, a payment was introduced for parade briefing in the form of 15 minutes overtime per shift. The effects and costs are shown in table 3.6. Finally, and separately, there was also

a pay increase of €1,000 applicable in 2017 which was applied in September 2017. This would add a further [approx. 1-2%] to the overtime bill as a price impact on an annual basis. Overall, it is estimated that price effects account for approximately one third of the spending increase in overtime since 2013 with the remainder relating to activity.

Table 3.6 Decomposition of price and volume , 2017

Price and Volume effects	Value - €m	%
price effect of hourly rate increase	9.2	7%
parade briefing time	19.1	14%
remainder of overtime	103.9	79%
Total	132.2	

Source: Department of Justice and Equality Garda Labour Court Agreement costing - September 2017

3.4 Culture

It is also important for forces to work towards changing the culture, from one where overtime is ‘the norm’, to one where use of overtime is largely aimed at meeting unplanned resource pressures where its value for money is maximised, backed up by the appropriate level of scrutiny and accountability¹¹.

3.5 Impact of reform measures

The current budget for overtime in 2018 is approximately €98.5m. Two of the key reform levers for reducing overtime are:

- Redeployment of Gardai from administrative to policing roles
- Garda recruitment

¹¹ Home Office (2010) *Understanding Overtime in the Police Service* London

Both of these tools should provide additional policing hours to reduce the demand/need for overtime hours as described in section 2.

Redeployment

A share of the hours arising from redeployment could be applied to reduce the need for overtime hours. For example, if 1,500 Gardai (as a minimum) are, over time, redeployed to operational policing, this could generate approximately 2.7 million hours¹² in gross terms. If only 30% of these hours were available to reduce overtime, as a conservative estimate, this would save 0.8 million hours overtime or at least €28 million (valued at the average unit price of Garda overtime of €35.55). This is of course very much an illustrative estimate.

Recruitment

In 2016 650 new Gardai were recruited to Templemore training college with two further intakes of 800 in 2017 and an intake of 800 planned this year as a budget measure. These intakes are usually at staggered intervals during the year. They broadly account for a net 500 increase in Gardai when fully trained, taking into account annual retirements. By the middle of 2019, the 2016 and 2017 intakes should be at least finished their supervised training period (after 68 weeks)¹³ and a proportion of a gross additional 2.2 million additional policing hours should be available to mitigate overtime to some degree (1,200 members)

Similarly, the planned recruitment of 1,000 additional reservists represent an opportunity to reduce overtime by using these staff for events management and other overtime categories,

¹² 1,500 FTE multiplied approx. 1,800 working hours per annum

¹³ Although there will be a further period of autonomous training of 36 weeks where the Garda member is unassisted.

3.6 Effectiveness Issues

Given the overtime is ultimately funding a variety of policing interventions (patrolling, courts, investigations, security, protection etc), evaluation is ideally necessary to demonstrate that the higher unit cost has generated benefits. The types of policing benefits would vary by activity (e.g. helping to secure an arrest vs maintaining public order). Some of this is necessarily difficult because the benefits may relate to “prevented crime”. Nonetheless, there is a good case that specific operations with targeted objectives should be evaluated to assess effectiveness relative to the cost input (including overtime) particularly where there is scope to change the cost effectiveness of some operations by substituting rostered duty for overtime (e.g. Operation Thor or Port security which are funded substantially from overtime).

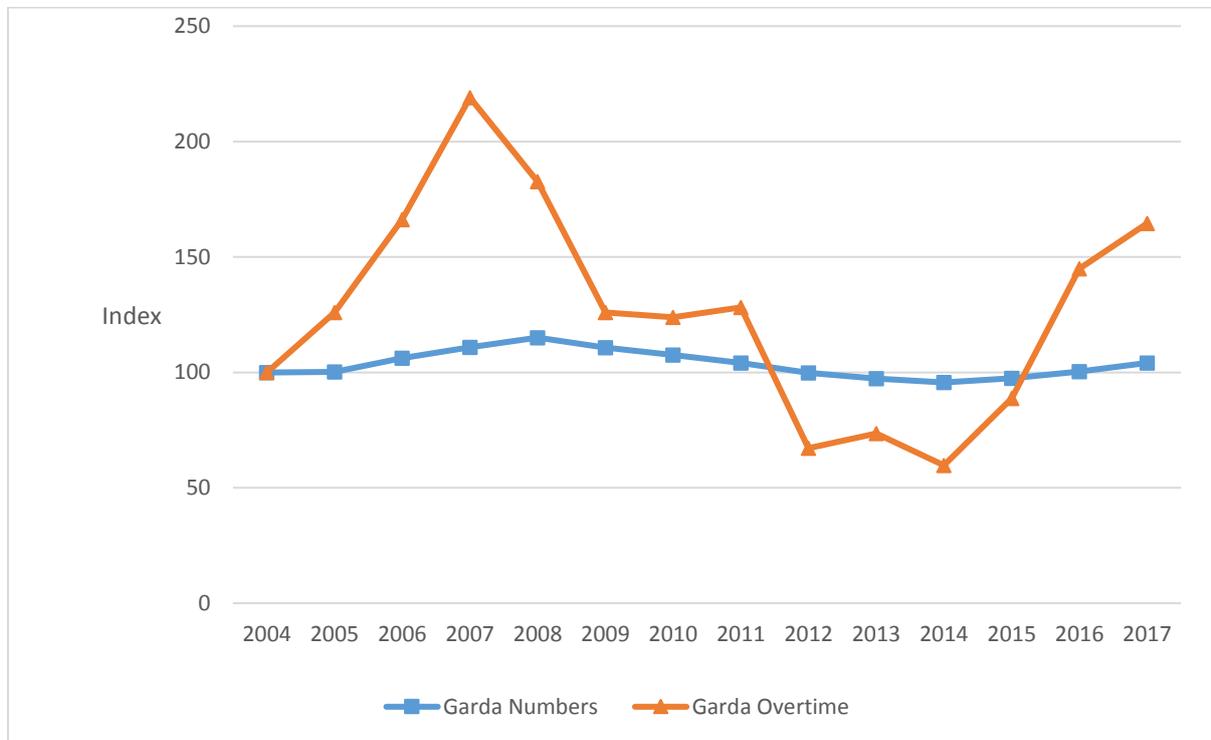
There are other areas of policing where overtime is incurred on activity which is not a core priority for AGS e.g. routine journeys of prisoners from Garda stations to courts. It is questionable if this is the best use of Garda resources and this has been noted by the Inspectorate on prior occasions. The topic of prisoner escorts is the subject of an ongoing Value for Money report due for publication later this year by the Irish Prison Service which will address overall efficiency and effectiveness issues.

3.7 Sustainability and Efficiency Issues

Sustainability

While new Garda members provide the possibility of providing additional policing hours, some of which can be used to reduce the need for overtime, there is conversely the prospect that additional Garda members will also be available to work overtime. Figure 3.7 tracks indices for movements in Garda numbers (Garda to Inspector) with changes in the overtime bill.

Figure 3.7 Matching Garda numbers with overtime trends – 2008 to 2018.



Source: DPER analysis

Note: Excludes parade briefing and 2016 pay deal price effects for 2017

While there are many other variables which influence the movement in Garda overtime (crime trends, population etc), there does seem to be some weak association between changes in Garda numbers and changes in the overtime bill which is counterintuitive (as Garda numbers go up, one would expect overtime to go down). It would however be consistent with the notion that with a growing cohort of Garda members, most of whom do some level of overtime (i.e. if the proportion of those availing of overtime remained constant), overtime spending could rise. This area merits some further analysis.

Accordingly, there could be an expenditure pressure with rising Garda numbers if the same percentage of new Gardai work some level of overtime as applies for the overall ranks currently. For example, according to AGS analysis, the average payment for Garda ranks is approximately €9,000. Assuming roughly a net increase of 500 Gardai a year (new entrants

less retirements) and assuming that approximately 97% of these will work overtime, the gross additional overtime bill for one year alone could be €5m – a 5% annual increase based on the budgeted overtime for 2018. This reinforces the importance of overtime control measures.

Efficiency

The previous analysis has shown that there many different drivers to overtime spending. Ultimately, there are several levers which can secure a reduction to more sustainable levels as a share of the pay-bill (down to 4-5%) and it will be necessary to tackle the problem on a number of fronts. Some of these are already being pursued (e.g. hourly caps - see section 4 for more detail).

The levers available can be summarised as:

- Exploring the scope for more cost recovery for events through legislation or by agreement
- Curtailing overtime for administrative functions (particularly on Sundays at the double time rate)
- Other measures to change the mix of overtime hours paid at double time vs time and a half (this is subject to IR considerations)
- Specific measures to tackle courts overtime
- Caps on overtime hours per member (this has begun to be introduced)
- Utilising redeployment and new Garda recruitment (new members and reservists) to generate additional policing hours in a planned manner
- Exploring non-traditional options such as maintaining “floating” pools of Garda members to provide additional policing hours to avoid the need for overtime.

The roster is a structural driver of overtime changes to which can only really be explored as part of IR engagements but at the next iteration of which, overtime impacts should be a major consideration. Further analysis is need in this area.

4. Overtime control and information systems

This section provides a high level overview of the main control and monitoring framework for overtime. It does not compare the principles of the system with how it actually operates in detailed practice at a division or district level. Nonetheless, given the importance of oversight and the availability of more detailed information on overtime patterns to better control of the overtime bill, there are clear areas for improvement as part of the reporting system.

4.1 Overview of control system

The Garda Finance code contains a detailed section on overtime. This section also covers night duty, weekend and public holiday allowances. The Code describes the budgeting, authorisation and control arrangements as well as the rates for overtime.

Ultimately, overtime is required to be authorised in advance for “such overtime which is foreseeable” with unforeseen overtime required to be authorised as soon as possible after the performance of the duty¹⁴. It is not clear what the mix of overtime as between “foreseen” and “unforeseen” overtime is as this data is not available. This would ideally be the subject of additional analysis. Similarly, it is not known what the rate of “rejected/unapproved” overtime is.

The main mechanism for claiming overtime for payment is the A85 form, a paper document which is completed at the end of each roster. It is also used to claim weekend, night duty and public holiday allowances. It is required to be approved by the immediate supervisors (e.g. sergeant) and the District Superintendent. The paper form must then be transcribed and entered onto a computer system for payment (Garda Corepay). Claim forms must be further approved by a designated approver (Inspector or Superintendent) on the system before being released for payment.

¹⁴ An Garda Síochána Finance Code - section 10.1(£)

There are some natural disadvantages in operating a paper based system for authorising and claiming overtime in terms of monitoring and analysis. However, one of the more recent positive developments is the creation of a bespoke overtime control system in the DMR region based on a PDF form system. Box 4.1 outlines some of the benefits of this system – mainly around data availability for analysis and reporting.

Box 4.1 DMR Overtime system

This system was developed by a Garda team in the DMR region in to develop better oversight of overtime sending. It was piloted initially in one of the DMR districts before being rolled out to the rest of divisions in the region. The main features of the system are:

- Using a PDF form for overtime applications and capturing key variables such as rank, overtime purpose, duty time and location – a quicker process than the existing paper based approach;
- Allowing for electronic authorisation of forms by supervisors and the district finance officer; and
- Providing an electronic trail from application through to authorisation.

Among the benefits of the system are the following – the system is

- Simple to use and understand;
- Has streamlined the authorisation process through an e-mail system; and
- Facilitates more detailed analysis of overtime patterns by duty time, overtime type, rank and location etc

4.2 Budgeting

While a budget bid for overtime is made as part of the annual estimates process, this bid is not based on a bottom up hours activity based estimate but rather an approximate figure taking into account the previous budget and outturn figures. It is in effect the proposed

incremental change on the previous year as opposed to an estimate based on a forecast of activity, demands and efficiencies in the coming year.

Once the estimate is settled, it is some time before the actual budget is allocated by Assistant Commissioner area (region) and further by division, district etc. AGS note that there is an allocation model used to apportion overtime by region. There is no definitive methodology as a combination of factors appear to be used such as existing staffing levels, prior year expenditure patterns, crime statistics and population levels. According to AGS, the model does not take into account whether or not regions or branches are under-resourced. While there is a form of top down model, it is not clear how exactly the model operates and how it takes into account the activity drivers by overtime category. The regional split and the breakdown by division and district does not appear to become finalised until late quarter 1/early quarter 2 of the financial year.

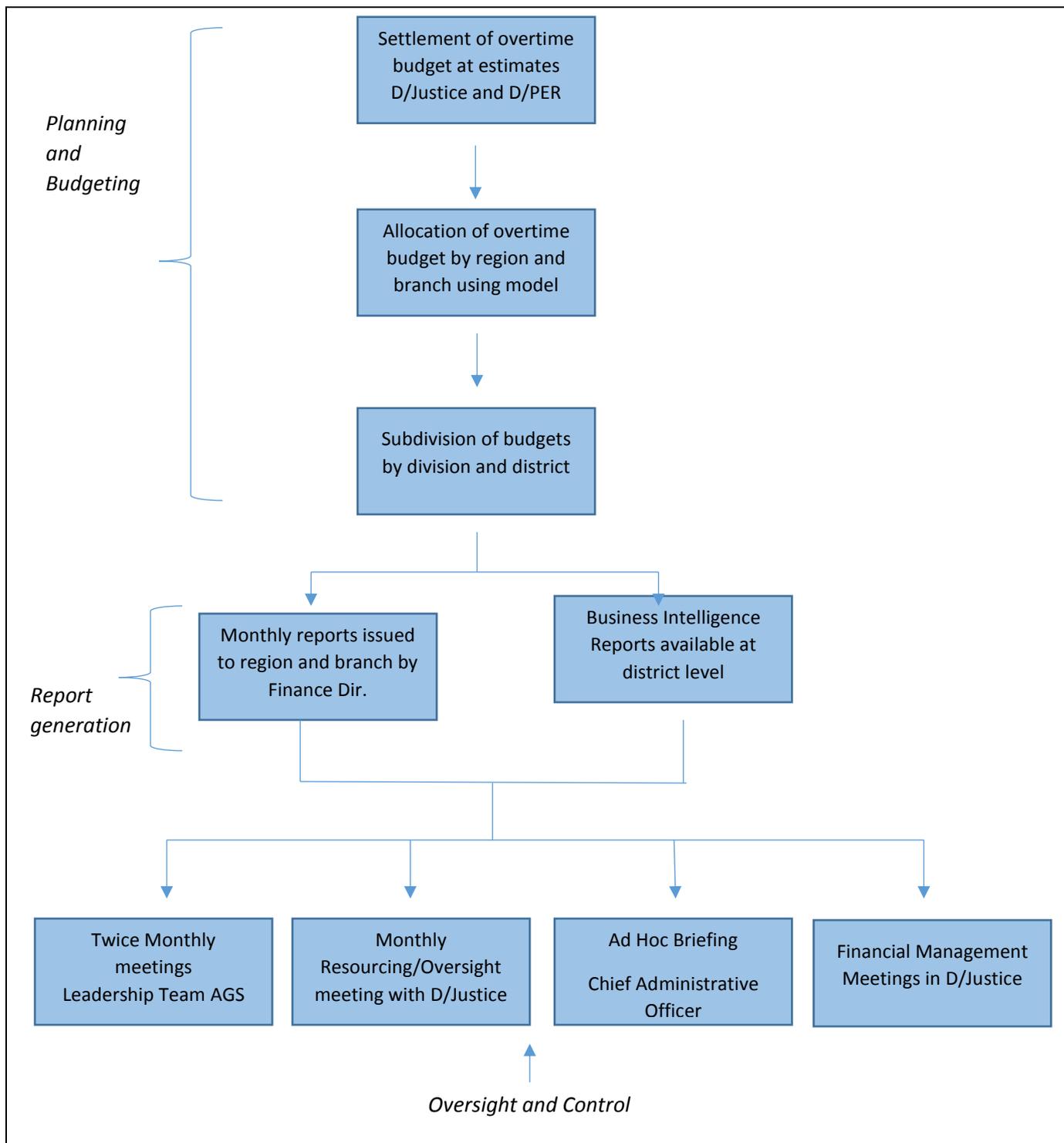
4.3 Monitoring and Control

A robust system of regular reporting on overtime spending and activity patterns is an important requirement for managing overtime expenditure. At an aggregate level, such a system should facilitate a comparison of spending trends against profiled spending to ensure expenditure remains within budget. It should also act as the evidence base to understand:

- The drivers of overtime activity;
- Unusual spending which may cause concern – e.g. distribution of earnings among a small cohort, among others;
- Interaction with the unsocial hours allowance system;
- Indicators of possible control/abuse of procedure issues; and
- Distribution by geography, rank and spending type.

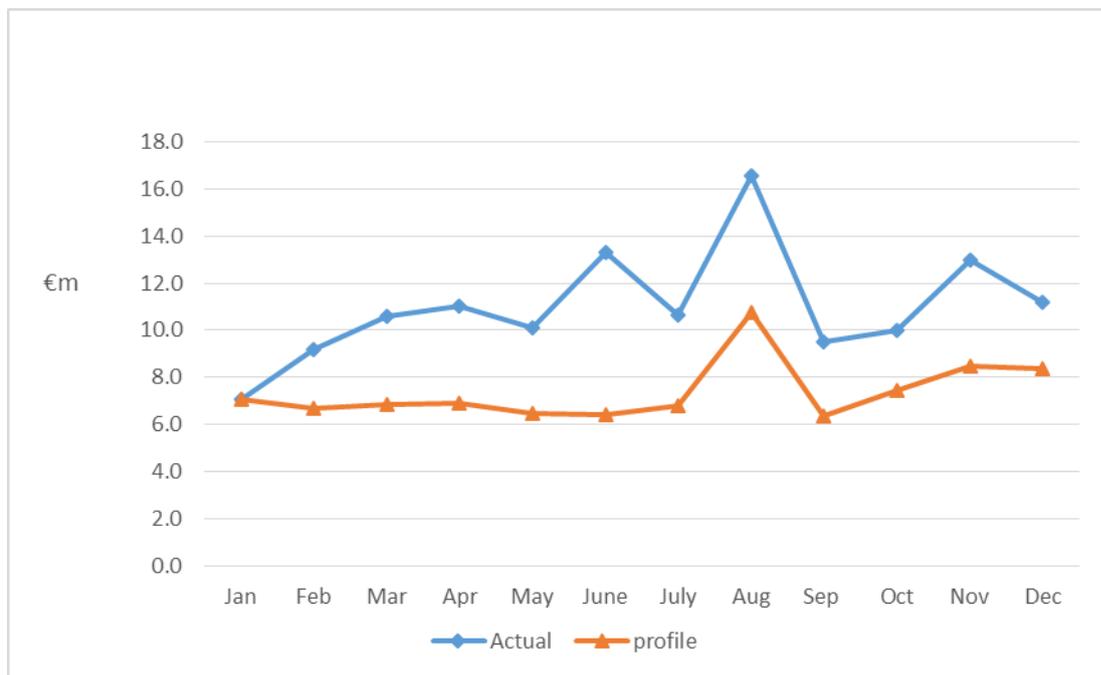
Figure 4.1 overleaf summarises the framework for planning and reporting on overtime as outlined by AGS.

Figure 4.1 Overview of overtime planning and reporting system



There is no evidence available from 2017 about the extent of any remedial measures undertaken to bring overtime spending back within profile as shown in Figure 4.2 below. Ultimately, overtime remained over profile for every month in 2017. However, in 2018 there is evidence that some measures are being taken including hourly caps per roster and the minimisation of overtime work on rest days and annual leave days. The effect of these have yet to be observed.

Figure 4.2 Comparing profile to actual overtime - 2017



Source: DPER analysis

Note: Each year, there is one month in which the principle part of 2 rosters fall for payment and this year it was August.

The Finance Directorate produce the regular reports on overtime and carry out most of the analysis. They are also responsible for supplying the monthly management accounts reports and other overtime reporting which act as inputs to the Senior Leadership team meetings, meetings with the D/Justice and any ad-hoc analysis required for senior management or estimates purposes. A series of routine overtime reports are also available to all supervisors covering top earner reports, project spending reports. The main users of these reports are district finance officers.

There are some points worth noting from a review of a sample of the main management reports on overtime provided for this paper:

- The management accounts and corporate financial reporting supplied to the monthly leadership team meetings in AGS do not focus solely on overtime but cover all aspects of financial management in the vote.
- The level of detail in these reports on overtime covers the spending pattern year to date against budget and the out-turn across 3 or 4 specific operations
- There is more detail in the rostered overtime report which is also sent to the leadership type as this compares overtime by region against budgeted spend but this does not extend to a divisional or overtime type analysis (e.g. courts, crime investigation etc) including drivers.
- There is also more detailed information for operations such as Operation Thor and Organised Crime in the DMR region due to the PDF authorisation and reporting tool which has been developed.

Box 4.2 outlines the type of information available to AGS as part of its routine financial and management reporting. The overview is based on a 2010 Home Office typology¹⁵ as well as best practice as highlighted by the Garda Inspectorate.

Box 4.2 Electronic information available on overtime expenditure

<i>Type of Information</i>	<i>Availability</i>	<i>Comment</i>
Level of payment	✓	Corepay system
Officer name	✓	Corepay system
Day of overtime	✗	DMR system only
Bank holiday/Sunday/Regular day	✗	DMR system only
Type of overtime	Varies	DMR system only for detail
Number of hours	✓	Corepay
Special programmes	✓	e.g. Organised Crime
Planned vs unplanned	✗	Not available
Time in lieu or payment	✗	[Not available]

Source: AGS documentation and interviews

¹⁵ Home Office (2010) *Understanding Overtime in the Police Service Home Office*. London

One of the problems with monitoring overtime is because overtime is currently generally claimed on a paper A85 paper form, there is a limit to how many project codes (e.g. Operation Thor etc) can be created to track overtime spending.

4.4 IT Systems

As part of the increased envelope of investment in ICT, a new Rosters and Duty Management system is being developed (RDMS). Its objective is to improve scheduling and deployment of resources in all sections. Its main functionality is as a duty management and time attendance system. It will also allow for monitoring of compliance with the European Working Time Directive (EWTG), AGS Working Time Agreement (WTA) and employee legislation. It is at the piloting stage of development and it will be some time before it is fully in place. While this system will replace both the current paper based overtime claiming system as well as the electronic system in the DMR, it is not clear how exactly this new system will contribute to better control and analysis of overtime spending patterns e.g.

- tracking overtime at a more detailed level (courts, crime investigation)
- measuring time in lieu vs overtime
- assessing planned vs unplanned overtime
- analysing peak periods of demand for overtime and comparing this to roster patterns.

It is also not clear the extent to which the functionality of the DMR overtime tool has been an input to any overtime functionality inherent in the RDMS.

5. Overtime: International comparisons

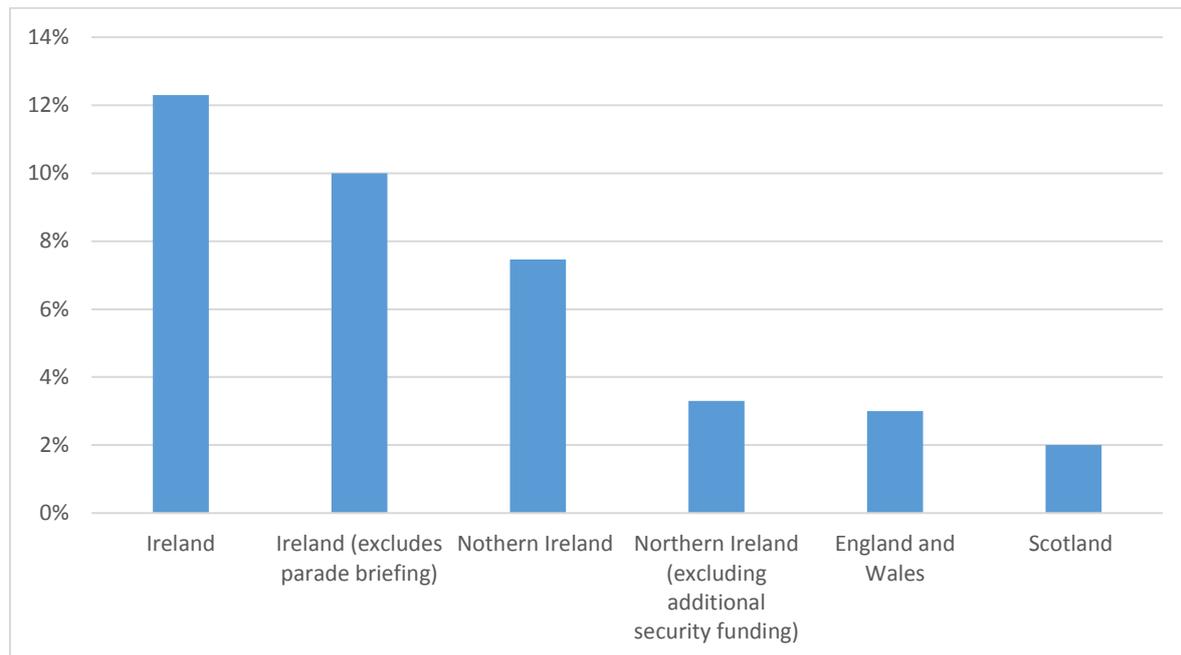
This section of the paper focuses on international practice on measures to control and reduce overtime expenditure.

5.1 *Level of overtime spend in other countries*

It is not unusual that An Garda Síochána faces a challenge in reducing overtime expenditure. This is a common problem faced by police services in other jurisdictions. Similarly, most police services also focus on reducing overtime spending as a way of achieving efficiencies given its discretionary/controllable nature – at least in part. This usually becomes a priority when a police service is under pressure to achieve savings due to reductions in budgets. The Garda Inspectorate (2015) notes that reduction of overtime is one of the common policies pursued by police services in order to address pressures arising from increased demand and/or financial imperatives.

Figure 5.1 overleaf compares overtime as % of the pay-bill to policing services in the Northern Ireland, England and Wales as well as Scotland. There are of course caveats in comparing police services in this way based on structure of services, their responsibilities and the demands they face. Nonetheless, it is clear, notwithstanding any “like for like” comparison issues that Ireland is out of kilter with those jurisdictions closest to it. This is all the more notable given that resources are increasing for AGS while resources have been more restricted in some of the other countries.

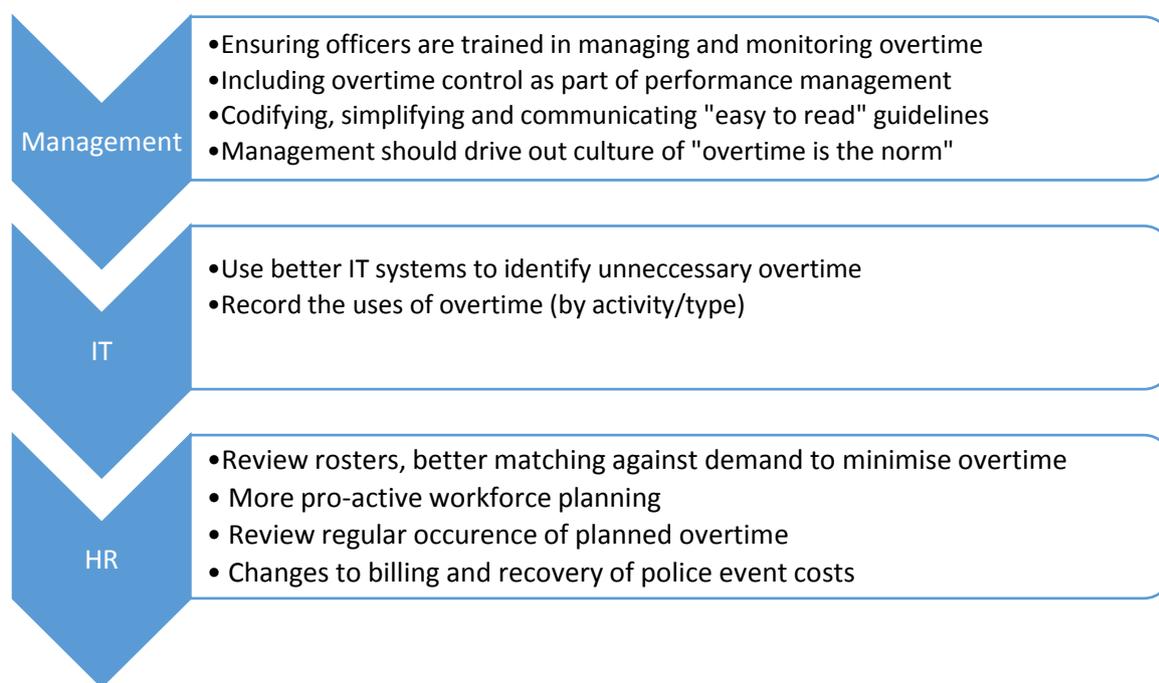
Figure 5.1 Comparison of selected jurisdictions – overtime as a % of pay



5.2 Good practice lessons

A review of the literature on policing overtime reveals some common themes for controlling overtime. These often tend to revolve around management, supervision and control issues from an audit perspective while acknowledging that there will always be a need for some level of overtime. The need for better information systems to record and analyse overtime spending also tends to be highlighted because identifying patterns (time of roster etc) assists in developing measures to reduce spending. Promoting awareness of overtime control requirements is also a priority as there are usually variances by region or function in adherence to overtime practices. Fraud and abuse of overtime are also risks which can be targeted by auditing procedures, Figure 5.2 overleaf outlines some of the common lessons.

Figure 5.2 High level overview of good practice lessons in managing overtime



Sources:

Home Office (2010) *Understanding Overtime in the Police Service* London
Seattle Office of City Audit (2016) *Seattle Police Department Overtime Control Audit* Seattle
National Institute of Justice, *Policing Overtime – An Examination of the Key Issues*

The above is a distillation of some good practice ideas. However, AGS does have a number of levers to draw on which are not universally available to all police services in other jurisdictions. These include, for example:

- Additional resources for new IT systems;
- Rising investment in Garda resources; and
- Unitary force without the duplication inherent in a system of multiple police services.

Box 5.1 focuses on the PSNI which has had to manage high overtime expenditure but which has secured improvements through a range of measures including governance changes and re-structuring. Both of these could be transferable to AGS.

Box 5.1 Selected examples of good practice on overtime – Northern Ireland

Overview

- The PSNI used to have high levels of overtime problem. For example, in 2012/2013 this amounted to £58m (10% of the pay-bill).
- This has now been reduced to approximately 3% of pay (focusing on non- security related overtime)
- Decreasing overtime was primarily a response to budgetary pressures

Measures to reduce overtime

- Reducing the number of districts from 29 to 11 was a driver of overtime reduction as there are now less small teams and less duplication.
- Outsourcing custody /protection roles (as is the norm in UK) had a big effect in reducing overtime.
- Civilianisation of other roles also had some effect by freeing up policing hours.

Governance

- Overtime spending is often planned in advance by operation and hardcoded into operational budgets for discrete policing interventions and subject to regular review.
- Money is moved around / reprioritised within the system to offset overspends in particular areas and the ongoing costs of operations are regularly reported on.

Budgeting and Reporting

- There is a centralised IT system for authorising and checking overtime. This is subject to the direct oversight of the Assistant Chief Constable and the Head of Finance who are both members of a dedicated senior management overtime committee.
- Requests for additional overtime budget are discussed and agreed at a meeting chaired by the Deputy Chief Constable to ensure any additional overtime is allocated towards strategic priorities.
- PSNI tracks overtime expenditure closely and has data on expenditure by reason, rate, location and rank that they can measure against current demand.
- Overtime is not equally distributed by region. Overtime is allocated based on an assessment of need with some districts and departments requiring more operational flexibility than others.

Of course, there may well be some good domestic examples of overtime management in the Irish public sector in other Departments and Agencies which are worth exploring in more detail. Such examples can illustrate the pros and cons of pursuing different options for controlling overtime expenditure.

For example, while not fully comparable, the Irish Prison Service took measures to deal with high overtime levels in 2003 and 2004 (up to €59m) by introducing an annualised hours system. This essentially involved prison officers contracting to work a fixed number of additional annual hours within a band system. Additional hours are paid at a rate of 1.8 times hourly pay. This allowed for the Irish Prison Service to have certainty about the quantum of annual additional hours available. The C&AG has reviewed the annualised hours scheme in 2016 and found that while the new system has delivered some savings, these were less than expected due (for example) to lump sum payments made to prison officers in introducing the system (annual net savings are estimated by the C&AG at €5.5m a year).¹⁶ Of course, there are differences between prison overtime and Garda overtime. Some Garda overtime is more reactive and can be difficult to predict. Nonetheless, this example illustrates that changes to overtime remuneration systems are possible (e.g. fixed shift payments).

¹⁶ Comptroller and Auditor General (2016) *Annualised Hours in the Irish Prison Service*, Dublin.

6. Findings and Recommendations

Overtime has been a long standing pressure point within the pay-bill for AGS. It is one the main levers for controlling the pay budget for AGS (although AGS is of the view that it does not have the full scope to control some components of courts overtime e.g. courts attendance w). Conversely, it has not been the subject of detailed published analysis and review other than the work of the Garda Inspectorate. While this paper has highlighted some of the main issues at a high level, there is much further analysis which can be done. The main findings and recommendations are set out below.

6.1. Findings

Overtime spending has increased by 185% since 2013 – this rate of increase is not sustainable, particularly as the number of members in An Garda Síochána increase. The continuing trajectory of substantial increases in annual overtime and spending above profile needs to change in order to bring overtime levels more into line with international norms towards the end of the reform programme. This is particularly the case as ongoing Garda recruitment should ease the pressure on overtime. Accordingly, overtime spending needs to be reduced very soon to meet this objective.

Overtime has gone up in all regions but the most significant increase has been in the Dublin Metropolitan region which now accounts for 44% of overtime. It is not just operations such as organised crime, port security and Operation Thor which explain the increase in activity levels, more traditional overtime categories also account for significant components of the increase. Expenditure on courts related overtime is high (estimated at least €20m) and has proven a difficult problem to address since the Garda Inspectorate identified this as an issue in 2010.

The categorisation of parade briefing as overtime expenditure arising from the 2016 Garda pay makes it more difficult to transparently review the level of overtime activity and spending.

In 2017, it accounted for 14% of all overtime expenditure - €19.1m. More generally, the categorisation of overtime (e.g. by regular, special projects headings with overlaps between categories) can be confusing and simplifying expenditure into more transparent categories would support better analysis.

On the control and authorisation front, it is noteworthy that the current authorisation system for overtime is paper based. This makes it difficult to monitor and analyse overtime. The bespoke PDF system for authorising and monitoring overtime in the Dublin Metropolitan Region is a very positive development. Overall, the need for better overtime recording, monitoring and analysis supported by good IT systems are common themes from overtime reform in other jurisdictions and the new Rosters and Duty management system represents an opportunity to improve the control and monitoring/reporting system for overtime.

From a budgeting perspective, there is no proper system for bottom up estimation of the overtime budget for the year. Similarly, while there is an allocation model for overtime by region and branch, it is not clear how this system takes into account factors such as the demand drivers for overtime by specific category. From the international evidence, there are some governance approaches and models which have worked well including better local civilian financial expertise and high level governance structures to focus on overtime.

6.2 Recommendations

The recommendations of the paper are set out below. It is envisaged that the issues raised in this paper as well as in the recommendations below will be considered further including in the forum of the new Joint Working Group on Garda Resources which comprises the main stakeholders.

Governance

1. There should be a new dedicated senior professional civilian (with financial management skills) appointed to manage overtime within An Garda Síochána. This individual would be responsible for overseeing overtime budgeting, monitoring and reporting.
2. Garda management should consider establishing an overtime subcommittee of the executive board, chaired by a Deputy Commissioner. The overtime manager, the Director of Finance and the Director of Strategy and Transformation would also be members. The aim of this committee would be to meet monthly to focus specifically on oversight of overtime.
3. As part of the roll out of the pilot divisional model of policing, there should be a particular focus on prescribing overtime analysis related tasks to incoming civilians with finance roles.

Evidence Infrastructure

4. Any future IR process which addresses the issue of rosters, including as a potential follow on from Policing Commission recommendations, should be informed by a specific analysis of the impact of roster changes on policing hours and overtime costs. This analysis should be co-ordinated by D/Justice and informed by activity/roster data held by An Garda Síochána.

5. Options should be considered to re-categorise costs currently included within the overtime bill which actually do not relate to overtime time activity i.e. parade briefing time. This could be as part of the next IR process/engagement and/or through changes to the vote structure for An Garda Síochána (i.e. a new subhead).

6. The reporting functionality contained in the overtime tool developed in the DMR region is very useful and should be incorporated into the new rosters and data management system to the maximum extent. The new rosters system should incorporate a review of the usefulness of its functionality for monitoring overtime as part of the pilot evaluation process.

Efficiency

7. A plan should be developed to achieve tapered reductions in overtime to a target of 4% to 5% by 2021 (excluding parade briefing), supported by detailed implementation measures. This should be linked to the workforce plan based on an hours analysis and included in the Policing Plan.

8. Consideration should be given to changing the staffing inputs for operational programmes which are fully resourced using overtime.

9. Further detailed analysis of overtime expenditure is outside the scope of this paper but is required to inform management of the overtime bill. This analysis could be carried out by the Policing Authority and An Garda Síochána among others and could focus on:
- Comparison of control procedures with actual practice by region and district
 - Comparison of overtime patterns by duty period with rostered hours availability
 - Estimation of the mix of planned and unplanned overtime
 - Reporting on the level of avoided overtime (unapproved overtime)

Appendix A Themes for International Visits

The following themes on overtime structures were explored as part of the visits to the PSNI, the Home Office and HM Treasury.

- 1) What are the most significant drivers of overtime for some of the larger UK police services?
- 2) To what degree is overtime a problem for budget management for UK police services? (e.g. % of paybill)
- 3) What is best practice for the budgeting, control, monitoring and review of police overtime?
- 4) Are there specific controls on overtime e.g. limits by region / individual /activity type?
- 5) Does ongoing reporting on overtime trend to lead to specific remedial actions being taken?
- 6) How does data analysis/IT systems support the control of overtime expenditure?

Appendix B Quality Assurance Process

All authors of published IGEES analytical output must ensure that necessary steps are taken to ensure high quality and robustness of the analytical work presented. As IGEES operates in a variety of policy areas and organisational contexts, there is no one prescribed IGEES quality assurance process. Instead, all authors of work published on the IGEES website are obliged to outline in their work the review process that was undertaken to ensure the content of the analysis is of the highest possible quality. This will give a reader/user of the analytical work clear understanding of the scrutiny that has been applied.

It is recommended that all IGEES quality assurance processes are open, so that reviewers are known to the author. This is to encourage constructive discussion between the author and reviewer(s) and facilitate learning and capacity building for the author and the IGEES network.

This spending review paper has been through the designated quality assurance process outlined by the IGEES QA guidelines. Below are the steps taken within this quality assurance process.

- 1) Line Management: This paper has been reviewed by the Principal Officer for the Justice Vote section in the Department of Public Expenditure and Reform.
- 2) Peer Review: The paper has been circulated to two Assistant Principals within IGEES.
- 3) Steering Group: This paper has been circulated for review to a sub group the Steering Group of the Spending Review 2018.
- 4) External: This report was also circulated to a steering Group set specifically to coordinate the finalisation of Spending Review papers in the justice sector. It comprised the Department of Public Expenditure and Reform, the Department of Justice and Equality, An Garda Síochána and the Policing Authority.

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)

Appendix C Courts Overtime

The box below highlights the results of some previous courts overtime initiatives as well as the challenges of controlling courts related overtime as outlined and provided by AGS.

Courts Overtime – Previous Initiatives and Challenges

Previous Initiatives

Previous efforts for cases before the District Court involved summonses being issued for Garda personnel on the Working tour i.e. Garda Rosters have been provided to Court Clerks. Therefore they are aware, in Court planning, when Gardaí are rostered to work. However, AGS note that the missing routine duties are then fulfilled, through overtime.

Cost-savings have also been achieved whereby prisoners on remand are being remanded to prisons with cctv facilities (ie Harristown Court, Cloverhill Court and Limerick Court – where there is a cctv link to Limerick District Court). This has reduced the costs being incurred in transporting such prisoners, physically, to the District Court, for the purpose of being further remanded.

Challenges

As Garda recruitment and deployment increases there now additional Gardaí detecting crime and therefore attending Court, whether by way of the issuing of summons or where charges are directed by the Law Officers. This will increase the volume of cases being heard by the District Courts

AGS have also noted an issue in respect of section 7, Fines (Payment & Recovery) Act, 2014 has been identified and is subject of a Working Group established by the Department of Justice & Equality, including representation from An Garda Síochána and the Courts Service. The Act allows for the payment of a court imposed fine by way of instalment(s) and section 7 relates to the failure to pay such fine. Where Courts issue warrants in respect of a person who fails to attend court where instalments/the fines have not been paid, this can cause a significant number of warrants to be executed by Gardai.

A consequential cost also arises when members transfer out of their current District / Division. Since court dates are scheduled considerably ahead of time, although while the Courts Service is facilitating matters being heard on a member's Working Tour, in circumstances where a member transfers outside of a region, there may be insufficient time for forthcoming cases to be transferred to a working tour and, AGS note that overtime may be incurred in attending the cases before the Courts.