



PAPERS AND OUTPUT OF IGEES 2017

These papers have been prepared by members of IGEES and do not necessarily represent the policy positions of the relevant Departments, Ministers or the Government.

Papers can be accessed on <http://igees.gov.ie>

Publications by Sector/Topic

Agriculture – PG.5

- Targeted Agricultural Modernisation Schemes II (October 2017) *Expenditure Reviews & Evaluations*

Behavioural Economics – PG.6

- Behavioural Economics Increase Attendance at Group Information Sessions (June 2017) *Economic Analysis*
- Assessment Guidelines for Stage 1 Behavioural Economics Projects (May 2017) *Economic Analysis*
- Implications of Behavioural Economics for Tax policy (September 2017) *Economic Analysis*

Brexit – PG.8

- UK EU Exit: Trade Exposures of Sectors of the Irish Economy in a European Context (November 2017) *Economic Analysis*
- Ireland UK-Tax and Customs Links (December 2017) *Economic Analysis*

Capital Review – PG.10

- Capital Plan Review 2016-2021 (September 2017) *Economic Analysis*

Climate Change & the Environment – PG.11

- Climate Change Related Research and Funding in Ireland (July 2017) *Expenditure Reviews & Evaluations*
- Environment Fund (July 2017) *Expenditure Reviews & Evaluations*
- Focussed Policy Assessment: SEAI Better Energy Homes 2009 -2015 (September 2017) *Expenditure Reviews and Evaluation*

Education – PG.13

- The evaluation of DEIS: Monitoring achievement and attitudes among urban primary school pupils from 2007 to 2016 (2017) *Expenditure Reviews & Evaluations*
- Special Educational Needs Provision (July 2017) *Expenditure Reviews & Evaluations*

- Further Education and Training and Employment Supports Overview Paper (July 2017) *Expenditure Reviews & Evaluations*
- Disability and Special Education Related Expenditure (June 2017) *Expenditure Reviews & Evaluations*

Enterprise – PG.15

- An Assessment of the Rationale, Efficiency and Targeting of Enterprise Supports in Ireland (July 2017) *Expenditure Reviews & Evaluations*

Expenditure Reform – PG.16

- The Irish Experience: Fiscal consolidation 2008 – 2014 (May 2017) *Economic Analysis*
- EU Fiscal Rules and International Expenditure Rules (March 2017) *Policy Papers*

Expenditure Reviews – PG.17

- Central Votes Spending Trends and Key Drivers (July 2017) *Expenditure Reviews & Evaluations*
- Tracking Trends in Public-Spending-2017 (July 2017) *Expenditure Reviews & Evaluations*
- The Irish Government Economic and Evaluation Service Selection of IGEES Output (July 2017) *Expenditure Reviews & Evaluations*
- Estimating the Value of Additional Hours Worked: Haddington Road & Croke Park Agreements (July 2017) *Expenditure Reviews and Evaluations*

Foreign Affairs and Trade – PG.19

- Focused Policy Assessment of Ireland’s Bilateral Diplomatic Mission in the United States of America (November 2017) *Expenditure Reviews & Evaluations*

Health Sector – PG.20

- Economies of Scale in Irish hospitals (February 2017) *Economic Analysis*
- Health Spending: Moving Back to Peak Funding (February 2017) *Economic Analysis*
- Long Term Trends in Irish Healthcare (February 2017) *Economic Analysis*
- Increasing Cost of Public Health Sector Pensions: Impact on the Exchequer (September 2017) *Economic Analysis*

- Staff Paper 2016 – Primary Care (September 2017) *Economic Analysis*
- Governance Framework & Processes of the Healthcare System in Ireland (February 2017) *Policy Papers*
- Acute Hospital Spending Review (July 2017) *Expenditure Reviews & Evaluations*
- Future Sustainability of Pharmaceutical Expenditure (July 2017) *Expenditure Reviews & Evaluations*
- Primary Care Reimbursement - Service Trend Analysis (September 2017) *Expenditure Reviews & Evaluations*
- Nursing Homes Support Scheme - Trends and Figures (October 2017) *Expenditure and Evaluations*

Housing – PG.24

- Analysis of Current Expenditure on Housing Supports (July 2017) *Expenditure Reviews & Evaluations*

Justice – PG.25

- Challenges for Investment in Police Expenditure: A Public Expenditure Perspective (July 2017) *Expenditure Reviews & Evaluations*

Social Protection – PG.26

- An Assessment of the Financial incentive to Work if Recipients of illness and Disability Schemes (May 2017) *Economic Analysis*
- Review of Social Protection Employment Supports Expenditure (July 2017) *Expenditure Reviews & Evaluations*
- Focused Policy Assessment on JobsPlus (August 2017) *Expenditure Reviews and Evaluations*
- Disability Allowance Expenditure Drivers (October 2017) *Expenditure Reviews & Evaluations*
- Analysis of Jobseekers and Related Expenditure (October 2017) *Expenditure Reviews & Evaluations*

Tax Policy and Tax Administration – PG.28

- Survey of Agents 2016 (January 2017) *Economic Analysis*
- Analysis of Low Income Taxpayers (December 2017) *Economic Analysis*

Transport – PG.29

- The Costs of Congestion – An Analysis of the Greater Dublin Area incl. Appendix A, B & C (July 2017) *Economic Analysis*
- Transport Trends 2017 (June 2017) *Economic Analysis*
- Public Service Obligation (PSO) Funding for Public Transport (July 2017) *Expenditure Reviews & Evaluations*
- Public Spending Code Quality Assurance Process 2016 incl. Appendix 1 (November 2017) *Economic Analysis*
- Value for Money and Policy Review of the Driver Testing Service (December 2017) *Expenditure Reviews & Evaluations*

This report provides a brief synopsis of the papers and output of IGEES in 2017 as published on the IGEES website. All of the papers can be accessed by following the link <http://igees.gov.ie/publications/> It should be noted that this is not an exhaustive list of the analytical work undertaken by IGEES in 2017.

Agriculture

Targeted Agricultural Modernisation Schemes II

The Targeted Agricultural Modernisation Schemes (TAMS) are a grouping of capital grant schemes designed to incentivise private investment in physical farming assets as part of the Rural Development Programme (RDP) 2014-2020. TAMS II succeeds other Department of Agriculture, Food and the Marine schemes (TAMS I, the Farm Waste Management Scheme and the Farm Improvement Scheme). The paper highlights the purpose and objectives of the schemes and its scope focuses on detailing the level and composition of expenditure and grant approvals in the context of the objectives of the programme and the wider agricultural sector.

Authors: Fiona Kane & Seán Prior IGEES Unit Department of Public Expenditure and Reform.

Published: October 2017

Behavioural Economics

Behavioural Economics Increasing Attendance at Group information Sessions (GIS)

This paper reports on a trial study conducted by the Department of Social Protection in collaboration with the Department of Public Expenditure & Reform to test the application of behavioural insights on “Did Not Attend” rates. Specifically, the study analysed the scope for improving attendance rate at GIS by altering the design of the appointment letters issued by Department of Social Protection to jobseekers using design elements based on behavioural economic insights.

Authors: Eric Doyle & Karl Purcell, Department of Public Expenditure and Reform.

Published: June 2017

Assessment Guidelines for Stage 1 Behavioural Economics Projects

The report provides guidelines for policymakers considering conducting a behavioural economics trial. The aim of the report is to help policymakers think through their proposed application of Behavioural Economics and assess whether the application represents the best option for a Department’s first application of Behavioural Economics. It does so by providing a number of questions to help the policymaker assess the project’s suitability as a first application of Behavioural Economics. Additionally, a scale is provided to allow policymakers to compare various proposals.

Author: Karl Purcell, Department of Public Expenditure and Reform.

Published: May 2017

Implications of Behavioural Economics on Tax Policy

This paper assesses how behavioural economics can be applied in the area of tax policy. A brief introduction to behavioural economics is followed by a summary of the existing rules-of-thumb that standard economics provides for tax policy design, focusing on the tax policy objectives of raising revenue efficiently and corrective taxation. Four behavioural economics concepts are then addressed in the context of these tax policy objectives and the Irish tax system: salience; bounded rationality; reference dependence and loss aversion; and time inconsistency. The paper finishes by summarising the main tax policy insights coming from behavioural economics and concludes on its value addition in Irish tax policy design.

Authors: Jean Acheson & Donal Lynch, Department of Finance.

Published: September 2017

Brexit

UK EU Exit: Trade Exposures of Sectors of the Irish Economy in a European Context

This paper examines the trade exposures of sectors of the Irish economy and other European Union (EU) Member States to the United Kingdom (UK) in light of the UK's decision to exit the EU. This is done by applying sectoral size and proportional exposure measures to the UK across EU countries. The results show that Ireland is substantially more exposed in a number of the goods sectors; this is particularly marked in Agri-food. In services Ireland is in the upper range of the most exposed Member States, particularly in financial services. Disaggregating from the sector to the product level, the analysis reveals that eleven of the top fifteen proportionally most exposed goods products to the UK are Irish exports and are predominantly from the Agri-food sector. It is also seen that contrary to the trend decline in the importance of the UK as export destination for overall Irish exports, the UK's export share has actually increased in a number of sectors over the past 15 years, including the Agri-food sector.

The paper computes the revealed comparative advantage (RCA) for a number of sectors in Ireland, the UK, and internationally. A comparison of these sectors with Ireland's sectoral exposures indicates there is a strong overlap between the most exposed sectors of the Irish economy and the UK's comparative disadvantage. This reveals a potential vulnerability for Irish exporters if the UK were to agree free trade agreements for third country imports in these sectors, increasing competition in the UK market.

Author: Donal Smith, Mike Fahy, Gavin Murphy, and Brendan O'Connor, Department of Finance.

Published: November 2017

Ireland UK – Tax and Customs Links

The decision of the United Kingdom (UK) of Great Britain and Northern Ireland to exit the European Union (EU) has significant impacts across many areas. This paper's focus is on the links between Ireland and the UK that may affect tax and customs matters. Two primary topics are examined – flows between the two jurisdictions that may carry customs implications and the links of Irish based businesses to the UK and their tax contributions to the Irish Exchequer.

Authors: Donnchadh O'Donovan, Sinead Duffy, Gerard McGuinness and Keith Walsh, Revenue Commissioners.

Published: December 2017

Capital Review

Capital Plan Review 2016 – 2021

The Infrastructure Capacity and Demand Analysis draws on available data and information to provide a detailed overview of the extent and quality of public infrastructure in key sectors (including transport, health, education, water, energy, broadband, housing and flood defences) and the primary drivers of projected future demand in order to support and contribute to the decision-making process on prioritisation. The paper contributes to the evidence base assembled through the Capital Review process and provides a number of findings.

Author: Department of Finance & Department of Public Expenditure and Reform.

Published: September 2017

Climate Change and the Environment

Climate Change Related Research and Funding in Ireland

The importance of climate change research is clearly noted in the National Mitigation Plan, which states that “research, development and innovation will play a key role in achieving Ireland’s transition to a low carbon economy and society” and “Ireland’s climate science research capacity and supporting infrastructure are key resources for informing policy development for both mitigation and adaptation”. In this context, there is a need to ensure that adequate coordination of climate change related research is being undertaken in Ireland so as to enable policy makers/stakeholders to both utilise this research to its fullest and to identify potential gaps in research. This paper examines the funding available for climate change related research in Ireland and how priorities are set by funding Departments.

Author: Fergal Curtin, Climate Change Vote, Department of Public Expenditure and Reform.

Published: July 2017

Environment Fund

Environmental levies on plastic bags and landfilling of waste were introduced under the Waste Management (Amendment) Act, 2001, as a means of encouraging behaviour that improves the quality of the environment. These levies are paid into the Environment Fund. This review finds that the desired behavioural change has been achieved, as there is an overall decrease in volume per capita of plastic bags usage and landfilling of waste. The review examines two main issues arising:

- (i) Core policy activities are being funded outside the traditional Voted expenditure system. Furthermore, some of these activities are currently not under the remit of the DCCA.
- (ii) Projected decline in the Environment Fund income implies a risk that some essential commitments which are currently being met from the Fund could ultimately be transferred to the Exchequer.

Author: Olubusola Laiyemo, CCAE & Defence Vote Group Section, Department of Public Expenditure and Reform.

Published: July 2017

Focussed Policy Assessment: SEAI Better Energy Homes 2009 -2015

This document undertakes a Focussed Policy Assessment (FPA) of SEAI's Better Energy Homes Scheme. This Assessment is taking place in the context of the 2015-2017 Value for Money Review round and as part of DCCA's adherence to the Public Spending Code. The Better Energy Homes scheme provides grants to homeowners who invest in energy efficiency improvements. The Assessment examines the performances of the Better Energy Homes Scheme under the criteria of 'rationale' and 'impact'.

Author: Department of Communications, Climate Action & Environment.

Published: September 2017

Education Sector

[The Evaluation of DEIS: Monitoring Achievement and Attitudes Among Urban Primary School Pupils from 2007 to 2016](#)

DEIS (Delivering Equality of Opportunity in Schools) is the most recent in a series of programmes provided by the Department of Education and Skills (DES) aimed at addressing the needs of educationally disadvantaged students.

At the request of the DES, the Educational Research Centre (ERC) began work in 2007 on an independent evaluation of the SSP component of DEIS in urban and rural primary schools and postprimary schools. Like the programme itself, the evaluation is multifaceted, and is attempting to monitor the implementation of the programme and assess its impact on students, families and schools, at both primary and post-primary levels

[Authors: Lauren Kavanagh, Susan Weir and Eva Moran, Educational Research Centre.](#)

[Published: 2017](#)

[Special Educational Needs Provision](#)

The paper examines the evolution and drivers of the individual components of special education expenditure and its direction going forward. It reflects on recent reforms and current ongoing initiatives, in particular in relation to the new special education teaching allocation model to ensure more equitable and targeted use of resources for pupils with special educational needs, and the current ongoing review of the Special Needs Assistants (SNA) scheme.

[Author: Education Vote, Department of Public Expenditure and Reform.](#)

[Published: July 2017](#)

Further Education and Training and Employment Supports Overview Paper

Further Education and Training provision (FET) and employment supports form part of the suite of active labour market policies. The objective of these supports is to encourage and support the unemployed to return to work. There is both a short-run and long-run dimension to activation policy. In recent years the focus has been largely on the stock of unemployed persons. As unemployment continues to fall, there may be other labour market challenges to be addressed such as increasing labour force participation.

Author: Education & Skills and Social Protection Votes, Department of Public Expenditure and Reform.

Published: July 2017

Disability and Special Education Related Expenditure

A total of €7,195m will be invested in disability and special education supports across Social Protection, Health, and Education in 2017, representing 13.4% of Government expenditure. During the period 2011 to 2017; total expenditure increased by €1,032m or 16.7% and is currently providing a range of supports to large number of recipients across all three areas. Given the significant expenditure associated with disability, illness and special education supports, the aim of this paper is to provide comprehensive overview of this investment across the three sectors.

Authors: Tomás Campbell, Sighle de Barra, Ryan Duffy, Frank Newman and David Reilly, Education and Skills, Health and Social Protection Votes
Department of Public Expenditure and Reform.

Published: June 2017

Enterprise

An Assessment of the Rationale, Efficiency and Targeting of Enterprise Supports in Ireland

This paper assesses the rationale for enterprise policy in Ireland, the targeting of supports in Enterprise Ireland (EI) and the efficiency of spend in EI in recent years. Important policy issues such as Brexit and Climate Change are also considered in the context of enterprise policy and the future work of DJEI and EI.

Author: Pádraic Reidy, IGEES Unit, Department of Public Expenditure and Reform.

Published: July 2017

Expenditure Reform

The Irish Experience: Fiscal Consolidation 2008 – 2014

This paper provides an analysis of the fiscal consolidation undertaken in Ireland during the period 2008-2014. Consolidation was a response to the collapse in Ireland's finances provoked by an unprecedented financial crisis, bursting of the property bubble and unsustainable fiscal policies undertaken during the decade leading up to the crisis. Eight years after the beginning of consolidation, the economic and fiscal landscape has completely changed. This paper intends to add value by producing a multi-faceted assessment of the fiscal consolidation undertaken in Ireland from 2008 to 2014. This is important to understand whether the Irish consolidation episode can be considered successful and which policies have contributed to the outcomes observed.

Authors: Robert Scott & Jacopo Bedgoni, Department of Public Expenditure and Reform.

Published: June 2017

EU Fiscal Rules and international Expenditure Rules

The purpose of the paper is to review the new EU framework for fiscal governance and its importance for expenditure management. This paper considers the current EU fiscal framework and, in particular, the requirements of the Preventive Arm of the Stability and Growth Pact (SGP). The paper contains an analysis of the impacts that long-established expenditure rules may have on public investment, as well as a theoretical application of the Expenditure Benchmark (EB) and a range of expenditure rules to the actual expenditure position in Ireland from 2003 onwards.

Authors: Jacopo Bedgoni & Kevin Meaney, Department of Public Expenditure and Reform.

Published: March 2017

Expenditure Reviews

Central Votes Spending Trends and Key Drivers

The main objectives of this paper are to identify the current state of play for the Central Votes in terms of expenditure and to examine where pressures are emerging that may impact on the sustainability of expenditure. The paper will also attempt to 'signpost' areas where further analysis may be useful in the context of future spending reviews.

Author: Helen Murphy, Expenditure Reform Unit, Department of Public Expenditure and Reform.

Published: July 2017

Tracking Trends in Public Spending – 2017

Over the last two decades public expenditure has increased substantially. As Ireland moved towards becoming a highly developed knowledge economy, total Government expenditure tripled. This increased expenditure has funded additional services, social security and infrastructure.

This paper provides an overview of the developments in public expenditure by considering the following questions: how did expenditure develop over the last (two) decade(s), what were the main expenditure drivers and what quantifiable results were obtained?

Author: Department of Public Expenditure and Reform.

Published: July 2017

The Irish Government Economic and Evaluation Service (IGEES): Selection of IGEES Output

The aim of this paper is to provide an extensive review of IGEES output to date. The review has included output from a range of Government Departments. The work selected for review is not exhaustive but aims to capture a large selection of IGEES output across a range of dimensions and expenditure areas. Given the volume of work undertaken by IGEES units across all Departments it was decided to limit the review to eight sectors. The eight sectors selected for the review are; Social Protection, Health, Education and Skills, Justice & Equality, Transport, Tourism & Sport, Agriculture, Food & the Marine, Children & Youth Affairs and Communications, Climate Action & Environment. The eight sectors are reviewed by quantum

of expenditure. The review of each sector or expenditure area gives a high level review and specific case studies. The selection illustrates the analysis undertaken by sectors on the main cost drivers and the efforts undertaken to ensure value for money and the sustainability of these main cost drivers across a range of interventions, projects and programmes.

Authors: Tina Hayes and Jasmina Behan, Department of Public Expenditure and Reform.

Published: July 2017

Tracking Trends in Public Spending – 2017

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Author: Department of Public Expenditure and Reform.

Published: July 2017

Estimating the Value of Additional Hours Worked: Haddington Road & Croke Park Agreements

Under the Croke Park and Haddington Road Agreements public servants agreed to work additional hours as part of a suite of significant structural reforms. These additional hours were implemented on a sectoral basis through the existing procedures around time and attendance. In advance of negotiations on a successor to the Lansdowne Road Agreement this paper updates this estimate, values the hours as they are currently worked, and provides indicative cost implications of policy reversal based on a range of replacement rates.

Authors: Christopher Ryan & Evan Walker, Public Service Pay Policy Department of Public Expenditure and Reform.

Published: July 2017

Foreign Affairs and Trade

Focused Policy Assessment of Ireland's Bilateral Diplomatic Mission in the United States of America

The purpose of the review is to assess the effectiveness of Ireland's six bilateral diplomatic missions in the United States of America for the years 2011 to 2015. In addition to helping provide accountability to the Irish public in general, the review aims to help inform decisions in relation to the future allocation of resources and to how the mission network might more effectively and more efficiently maintain and develop Ireland's bilateral relationship with the US, promote Ireland's economic interests and deliver services to citizens.

Author: Department of Foreign Affairs and Trade.

Published: November 2017

Health Sector

Economies of Scale in Irish Hospitals

This analytical note looks at the question of economies of scale in Irish hospitals and attempts to determine efficient hospital scale using two metrics, bed utilisation and expenditure.

Author: Tomás Campbell, Department of Public Expenditure and Reform.

Published: February 2017

Health Spending: Moving Back to Peak Funding

This paper looks at health expenditure from a record high in 2009 to the fall in spending in 2010 and 2011 as a result of the financial crisis to the growth again in 2015 and 2016 as resources became available. Making a number of adjustments necessary to compare spending on a like-for-like basis, this note shows that the health allocation of €14.1bn included in Budget 2017 means that spending next year will exceed its 2009 peak, both in total and per capita.

Authors: Tomás Campbell & Donal Mullins, Department of Public Expenditure and Reform.

Published: February 2017

Long Term trends in Irish Healthcare

This paper aims to take a step back from day-to-day analysis and look at long-term trends in Irish healthcare over recent decades. Section 1 focuses on population outcomes (life expectancy, health status) while Section 2 focuses on the expenditure input that underlies these. Overall, the report shows that life expectancy improved rapidly in response to investment during the late nineties and early 2000s but is unlikely to respond similarly in future with the easy gains from increasing spending now exhausted.

Author: Tomás Campbell, Department of Public Expenditure and Reform.

Published: February 2017

Increasing Cost of Public Health Sector Pensions: Impact on the Exchequer

Previous work prepared by this Department has looked at the various factors influencing the HSE pay bill and set out the implications these factors would have on the overall health budget. However, the ongoing annual cost to the HSE for pension payments made to retired health sector workers was not included in any of this analysis. Pension costs are a significant financial burden on the HSE budget every year. Indeed, in 2016 the organisation spent €818 million on this line of expenditure (HSE Report for Joint Employment Control Monitoring Group, December 2016). To date, no analytical publications have been produced looking at this issue. This paper seeks to address this gap in the literature.

Expanding on this, there are a number of factors that would impact on the cost of pensions for the HSE in a given year. In this paper these factors are explored in detail and the implications for budget sustainability going forward set out. More specifically, the following issues are explored:

- An historical look back at HSE retirement numbers over the last five years.
- The annual cost to the HSE of providing pension cover for retired Health sector workers.
- The impact of pay agreements on HSE pension costs.
- An overview as to how health worker pension contributions are used to part-fund HSE pension costs.

Arising from this analysis, the paper concludes with a discussion on the potential pension liability of the HSE going forward and the implications this will have on the Exchequer.

Author: Donal Mullins, Department of Public Expenditure and reform

Published: September 2017

Staff Paper 2016 – Primary Care

This paper provides a high-level discussion of the current state of primary care services in Ireland. The three distinct service areas falling under primary care are described and the regional funding and delivery structure outlined. Expenditure trends from 2011 to 2016 are discussed, followed by some consideration of the breakdown of spending between pay and non-pay elements. The paper concludes by looking at the policy context within which services operate and the future outlook for primary care.

Author: Tomás Campbell, Department of Public Expenditure and Reform

Published: September 2017

Governance Framework & Processes of the Health Sector in Ireland

This paper looks at the legislation that underpins the governance of the Health services in Ireland. It identifies the recent major amendments to the Health Act, namely the HSE Governance Act and the Financial Matters Act 2013. It outlines the process that voted health expenditure is subject to and highlights the key components of the national service plan. The paper outlines the powers the Minister for Health has in relation to the performance of the HSE and the responsibilities of the Director General and the Secretary General in relation to the same.

Author: Niamh Duff, Department of Public Expenditure and Reform

Published: February 2017

Acute Hospital Spending Review

The objectives of this paper are to:

- Systematically examine the baseline expenditure in the acute hospital sector in Ireland.
- Identify trends and drivers in the hospitals expenditure.

As part of the 2017 Spending Review this paper takes an in depth look into Irish hospital's expenditure. The acute sector spent €4,441 million in 2016 which accounted for c. 32% of the total Health Service Executive's (HSE's) net expenditure.

Author: Niamh Duff, Health Vote, Department of Public Expenditure and Reform.

Published: July 2017

[Future Sustainability of Pharmaceutical Expenditure](#)

Pharmaceuticals are a major component of health care expenditure. The significance of the sector means that the level of resources allocated to the reimbursement of pharmaceuticals impacts overall growth trends. According to the OECD, the rapid increase in pharmaceutical expenditure historically has been a major contributor to overall growth in health expenditure. Consequently, highlighting the need for better management of pharmaceuticals across growing economies.

[Author:](#) Jenny Connors, Health Vote, Department of Public Expenditure and Reform

[Published:](#) July 2017

[Primary Care Reimbursement Service Trend Analysis](#)

The Primary Care Reimbursement Service (PCRS) comprised €2.5billion or 18% of HSE expenditure in 2017. PCRS supports the delivery of primary healthcare by providing reimbursement services to primary care contractors for the provision of health services to members of the public. This paper will examine trends and key cost drivers on the four main PCRS schemes.

[Authors:](#) Jenny Connors, Health Vote, Department of Public Expenditure and Reform.

[Published:](#) September 2017

[Nursing Homes Support Scheme Trends and Figures](#)

The aim of this paper is to reflect some of the historic trends in demand for and funding of the scheme, to inform decision makers and ultimately contribute to the scheme's sustainability going forward. The analysis therefore includes all years for which data is available.

[Authors:](#) Judith Meirmans, Health Vote, Department of Public Expenditure and Reform.

[Published:](#) October 2017

Housing

Analysis of Current Expenditure on Housing Supports

The provision of housing supports to those in need is a key element of Government policy. Intervention in this area is based on the need to ensure that those who cannot provide for their own housing needs are supported to access suitable accommodation. Rebuilding Ireland - Action Plan for Housing and Homelessness states that Government policy aims ‘to ensure that, to the greatest extent possible, every household can access secure, good quality and affordable housing suited to its needs and located within sustainable communities’.

The focus of the paper is on detailing the level of expenditure and intervention in this policy area. The analysis will focus on understanding the nature of the schemes, detailing the scheme’s objectives and rationale, analysing the cost developments within the schemes and discussing any relevant issues pertinent to overall policy or operation.

Author: Daniel O’Callaghan, IGEES Unit, Department of Public Expenditure and Reform.

Published: July 2017

Justice

Challenges for investment in Police Expenditure: A Public Expenditure Perspective

Given the likely future increased resource allocation for An Garda Síochána (subject to affordability constraints), it is important that any investment is as evidence-informed as possible to ensure value for money for the citizen in the delivery of enhanced policing services. This must also include tangible evidence of reform to provide reassurance that additional spending is being targeted to the right areas. In that context, it is a worthwhile exercise from a public expenditure perspective to take stock of recent trends in expenditure, to note the current trajectory of investment in policing, to present the current progress of Garda reform and to explore alternatives to the current model of resource allocation.

Author: Eoin Dormer and Thomas Gavin, Justice Vote, Department of Public Expenditure and Reform.

Published: July 2017

Social Protection

[An Assessment of the Financial Incentive to Work of Recipients of Illness and Disability Schemes.](#)

This paper analyses the financial incentive faced by people with disabilities (PWD) on the Department of Social Protection's (D/SP) main disability and illness related schemes to take up employment or if employed to increase labour market participation. These include Disability Allowance (DA), Illness Benefit (IB), Invalidity Pension (IP) and Partial Capacity Benefit (PCB). The study has been prepared as an analytical input into the work of the Making Work Pay for People with Disabilities Interdepartmental Working Group Report.

[Author: Eric Doyle, Department of Social Protection.](#)

[Published: May 2017](#)

[Review of Social Protection Employment Supports Expenditure](#)

Active Labour Market Policies (ALMPs) refers to a broad range of measures, which are designed to improve the skills and competencies of workers and to improve matching between jobs and workers (i.e. the unemployed). Overall, the primary goal of ALMPs is to increase the employment opportunities for job seekers (European Commission, 2016). Given this rationale for policy intervention, the magnitude of the role of ALMPs will vary depending on economic conditions. For the purposes of Spending Review 2017, this paper focuses on the range of employment supports provided by the Department of Social Protection.

[Author: Niamh Callaghan, Social Protection Vote, Department of Public Expenditure and Reform.](#)

[Published: July 2017](#)

[Focused Policy Assessment on JobsPlus](#)

JobsPlus is an incentive that is designed to encourage employers to recruit people from the Live Register who are long-term unemployed². The scheme pays employers from the date the new employee starts to work for them. Payments are made each month in arrears over a two year period. There are two levels of payment: €7,500 for recruiting an employee who has been unemployed for between one and two years, and €10,000 for an employee who has been unemployed for more than two years. The scheme has been operated by the Department of Social Protection (DSP) since it began in 2013. The aim of this Focused Policy

Assessment (FPA) is to review the rationale, efficiency and effectiveness of JobsPlus. It covers the period from the commencement of the scheme in July 2013 up until the end of 2016.

Authors: Department of Employment Affairs and Social Protection & Department of Public Expenditure and Reform.

Published: August 2017

Disability Allowance Expenditure Drivers

The aim of this paper is to identify and quantify the expenditure drivers underpinning the Disability Allowance scheme. A previous paper examined the overall expenditure trends and recipient profile of the main schemes under the Illness, Disability and Carer's portion of the Department of Employment Affairs and Social Protection budget.

Authors: Niamh Callaghan, Employment Affairs and Social Protection Vote, Department of Public Expenditure and Reform.

Published: October 2017

Analysis of Jobseekers and Related Expenditure

The Live Register (LR), measuring the numbers of people registering for Jobseekers Benefit (JB) or Jobseekers Allowance (JA) or for various other statutory entitlements with the Department of Employment Affairs and Social Protection, is a constantly moving metric. In 2017 €2.5bn was allocated to JA and JB schemes accounting for 13% of the total Social Protection allocation. Given the significant changes in the number of persons registered each year and the large quantum of associated expenditure, this paper aims to examine the potential developments over the course of the rest of 2017 and into 2018.

Authors: Niamh Callaghan, Employment Affairs and Social Protection Vote, Department of Public Expenditure and Reform.

Published: October 2017

Tax Policy and Tax Administration

Survey of Agents 2016

This report presents the results from the survey of agents conducted by Revenue's Statistics & Economic Research Branch between June and July 2016. The purpose of this survey is to assess agents' views on: contacts with Revenue; use and knowledge of Revenue applications and online resources; and agent customer satisfaction. These survey results assist Revenue in designing and implementing a programme of customer service that is both efficient to administer and that makes it as easy as possible for agents to comply with their obligations and support their clients.

Authors: Sean Kennedy, Gerry McGuinness, Brian Stanley and Martina Shirran, Office of the Revenue Commissioners.

Published: January 2017

Analysis of Low Income Taxpayers

This paper examines the incomes and mobility of taxpayers and the profitability of employers in Ireland using Revenue's tax record data. The analysis has a special focus on low income taxpayers to support the work of the Low Pay Commission. The purpose of the research is to make the best use of Revenue's data and to improve the evidence-base for policy making.

Authors: Seán Kennedy, Brian Stanley and Gerry McGuinness, Statistics & Economic Research Branch Corporate Strategy & Performance Branch, Revenue Commissioners.

Published: December 2017

Transport

THE COSTS OF CONGESTION - An Analysis of the Greater Dublin Area & Appendix A, B & C

The Department of Transport, Tourism and Sport's Economic and Financial Evaluation Unit has undertaken a research project to estimate the cost of 'aggravated congestion' (which we define as congestion levels above those which would be expected on a properly functioning, busy road) across Ireland's transport system, and how it is expected to grow, without intervention, in the coming decades.

Appendix A: This section details findings from relevant international literature on congestion, its associated costs and methodological issues in calculation. In setting out relevant concepts, such as how to define congestion and how to calculate the costs, the section presents the context within which the framework for this study was developed and details how similar studies have been undertaken previously in a variety of international examples.

Appendix B: This section sets out the methodology which was utilised in the production of this analysis. It is informed by international literature and knowledge of the Irish transport network and Irish travel patterns. It is envisaged that this methodology will be transferable to later studies of congestion in Ireland's regional cities.

Appendix C: The following section outlines the primary analysis that was undertaken on congestion in the GDA. The estimated cost of aggravated congestion, some detailed modal analysis and potential hotspots are detailed and each of these informs the subsequent section around findings and policy implications.

Author: Department of Transport, Tourism and Sport.

Published: July 2017

Public Service Obligation (PSO) Funding for Public Transport

The paper provides an overview analysis of State funding of public transport. The majority of public transport in Ireland is subsidised through Public Service Obligation (PSO) Payments. This current expenditure stream is in place to ensure that socially beneficial but financially unviable transport services are provided. This paper reviews PSO funding across a number of areas including the rationale and objectives of PSO funding, trend analysis of PSO funding in recent years and some overview analysis of output and efficiency. This paper primarily focuses on the main providers of PSO services in Ireland in Dublin Bus, Bus Éireann and Iarnród Éireann, excluding any commercial (non-PSO funded) services at those operators. Services provided on the Luas network are also excluded as Luas does not currently receive PSO payments.

Author: Daniel O’Callaghan, IGEES Unit, Department of Public Expenditure and Reform.

Published: July 2017

Transport Trends 2017

Transport Trends is an annual statistical summary document compiled by the Department of Transport, Tourism and Sport’s IGEES Unit. 2017 saw the publication of the third edition of Transport Trends, the first having been released in 2015. The report offers an overview of the main data and statistics from across the transport sector and is intended for internal use by Departmental staff to inform and support their work, as well as for the information of the general public. The report primarily contains statistics which have been compiled and publicly released by recognised statistical bodies such as the CSO and Eurostat.

Author: Kevin Threadgold, Department of Transport, Tourism and Sport.

Published: June 2017

Quality Assurance Report for Expenditure in 2016

This report fulfils a requirement under the Public Spending Code (PSC) for each Government Department to put in place an internal, independent, quality assurance procedure involving annual reporting on how organisations are meeting their PSC obligations. This is the fourth Quality Assurance (QA) report to be published by the Department of Transport, Tourism and Sport (DTTAS). Overall, the Department is satisfied that both it and its agencies are meeting the obligations set out in the PSC.

Appendix 1: This appendix sets out the In-Depth Checks undertaken by the Department for the 2016 Quality Assurance Report.

Author: Strategic Research and Analysis Division, Department of Transport, Tourism and Sport.

Published: November 2017



Irish Government Economic & Evaluation Service