



AN ROINN DLÍ AGUS CIRT AGUS COMHIONANNAIS
DEPARTMENT OF JUSTICE AND EQUALITY

Public Spending Code

Quality Assurance Report for 2015

Department of Justice and Equality Vote 24

Date of submission: December 2016

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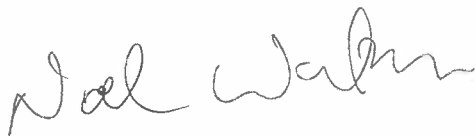
Table of Contents

1. CERTIFICATION	3
2. BACKGROUND	4
3. EXECUTIVE SUMMARY.....	7
4. OVERVIEW OF QUALITY ASSURANCE CHECK.....	10
5. EXPENDITURE ANALYSIS	13
5.1 INVENTORY OF EXPENDITURE	13
5.2 PROCUREMENTS/PROJECTS IN PROGRESS	13
6. ASSESSMENT OF COMPLIANCE BY THE DEPARTMENT AND INTERNAL AUDIT.....	14
6.1 CHECKLIST COMPLETION: APPROACH TAKEN AND RESULTS	15
6.2 MAIN ISSUES ARISING FROM THE CHECKLIST ASSESSMENT	30
6.3 NEXT STEPS: ADDRESSING QUALITY ASSURANCE ISSUES	30
APPENDIX 1: 2015 QUALITY ASSURANCE RECOMMENDATIONS	31
APPENDIX 2: FOLLOW-UP ON PRIOR YEAR QUALITY ASSURANCE RECOMMENDATIONS.....	32
APPENDIX 3: WEBSITE PROCUREMENT PUBLICATION - CURRENT	34
APPENDIX 4: INVENTORY TEMPLATE – CAPITAL & CURRENT EXPENDITURE 2015.....	34

1. Certification

The following Quality Assurance Report is an assessment of compliance with the Public Spending Code in the Department of Justice and Equality – Vote 24. It is based on a review of the management of capital projects and current programme expenditure being considered, underway or completed in 2015

The Quality Assurance review confirms that the Department of Justice and Equality (Vote 24) in general complies with the Public Spending Code. A rating of 2.3 out of a maximum of 3 has been assigned based on the audit work carried out



Signature of Accounting Officer:

Date: 9/8/2017

2. Background

The Public Spending Code, Circular 13/13, follows on from a Government decision of 24 July 2012. The Public Spending Code is designed to ensure that the State gets the best possible value from the resources at its disposal. The Code applies to both capital and current expenditure and sets out the processes that should be applied by public service managers at different points of the expenditure lifecycle. It does not examine payroll cost or numbers. The Accounting Officer must complete and publish a signed annual Quality Assurance Report that assesses compliance with the requirements set out in the Public Spending Code.

The Public Spending Code requires a number of steps to be taken by the Department. These include the following:

1. Draw up a list of capital projects and current expenditure programmes in place where money was spent in 2015 and publish this information on the Departments website. It also includes projects or programmes under consideration or completed in 2015.
2. Publish a summary of all capital or current expenditure procurements with an individual capital or programme value in excess of €10m that were tendered in 2015.
3. A number of capital and current expenditure projects are selected and reviewed to determine the level of compliance with the requirements in the Public Spending Code.
4. The Divisions managing the selected capital projects and current expenditure programmes must self-assess their compliance with the Public Spending Code requirements. The self-assessment processes require the Department to complete 7 checklists to determine the level of compliance. The checklists are based on a sample of projects at different stages of the programme / project lifecycle. The assessment mechanism assigns ratings to indicate the level of compliance. The three rating options are outlined below:
 - Scope for significant improvements – a score of 1
 - Compliant but with some improvement necessary – a score of 2
 - Broadly compliant – a score of 3
5. The 7 checklists outline compliance with the Code in the following areas:
 1. A comprehensive business case is in place for the expenditure.
 2. Sanctions & approvals in place from the Department of Justice and Equality and the Department of Public Expenditure and Reform (DPER).
 3. Appropriate appraisals are carried out.
 4. Performance indicators are in place.
 5. Procurement rules are being complied with.
 6. Effective governance/management structures and processes are in place.
 7. Post project reviews are undertaken.
 8. An in-depth spot check to be carried out on a sample of projects by an Evaluation/Internal Audit Unit. This assesses the actual level of compliance with the Public Spending Code (it requires a more detailed examination of capital projects and current expenditure programmes and the processes in place).
6. Internal Audit reviewed the sample of capital and current expenditure projects and programmes and validated the self-assessment marks initially assigned by the responsible division.

7. The Department must submit a signed report to Department of Public Expenditure and Reform (DPER).

Department of Justice & Equality

The Departments mission is to help make Ireland a safer and fairer place in which to live and work, visit and do business. The Department of Justice and Equality has a broad remit and touches on many aspects of national life.

The Departments key responsibilities include the protection of life and property; the prevention and detection of crime; the provision of services for the buying and selling of property; the management of inward migration to the State and providing a Courts Service and other forms of investigative tribunals. On the international front, the Minister and the Department serve the interests of Ireland in relation to Justice and Home Affairs' matters by participating fully in the European Union, the Council of Europe and the United Nations among other international forums.

The Department provides oversight and coordination across the Justice sector and a range of divisions and organisations that develop and implement policy initiatives.

This report presents the quality assurance findings for Vote 24 – Department of Justice and Equality.

There was, as of March 2016, approximately 2,200 staff working in the Department of Justice and Equality (Vote 24). The overall budget was €366m with non-payroll expenditure accounting for €239m (65%).

The current programmes of expenditure in the Department relates to the delivery of civil and criminal legislation and a broad range of policy and operational divisions that deliver on the department's mandate.

The Management Board provide management direction and oversight in the Department. In addition, the Department provides oversight of processes in place to monitor, guide and control specific areas. This includes financial management, capital works and ICT projects. An ICT Governance group reviews and monitors planned ICT expenditure in the Department. There is no oversight board for capital construction works; however capital expenditure is a very small percentage of the Departments expenditure (less than half of 1%).

Table 1	Outturn 2015 €'000	Outturn 2014 €'000	Outturn 2013 €'000
Payroll cost	€110,025	€109,566	€108,751
Grant in Aid Payroll costs	€17,379	€17,771	€20,199
Total Payroll Costs	€127,404	€127,337	€128,950
Non-Pay Capital expenditure	€1,186	€1,074	€1,033
Non-pay Current expenditure	€237,746	€234,865	€228,144
Total Non-Payroll Costs	€238,932	€235,939	€229,177
Total Expenditure	€366,336	€363,276	€358,127
Appropriations in Aid (net of pension deduction)	€57,170	€56,757	€56,337
Pension related deduction	€7,055	€6,346	€7,166
Net voted expenditure	€302,111	€300,173	€294,624
% change on prior year	+1%	+2%	-3%

Analysis of projects/programmes reviewed					
Table 2	Spend 2015 €'m	Number of projects value >€0.5m	Number of projects value <€0.5m	Sample value quality checked €'m	Number of projects quality checked
Capital expenditure in the Department	€1.2m	1	3	€0.72m	1 State Pathology Building, Whitehall
Capital grants issued to external bodies	-	-	-	-	-
Current expenditure	€0.264m	-	1	€0.18m	2 1. Irish Refugee Protection Programme. 2. ICT Communications
	€0.53m	1	-	€0.53m	

Appendix 4– Inventory Report, gives further details of the projects / Programmes comprising Vote 24

Quality Assurance audit

The Departments Internal Audit Unit (IAU) carried out a review to provide assurance that the Public Spending Code is being complied with. In advance of the review, the Department's Financial Management Unit (FMU) together with the relevant Division/Agency, provided an inventory of capital projects and current expenditure programmes. They also completed the 7 self-assessment checklists detailed in this report. The review was carried out on one capital project which was under completion in 2015, 1 current programme under consideration in 2015 and 1 current programme ongoing in 2015. There were no current expenditure programmes that were discontinued during 2015.

The self-assessment process reviewed the following projects and programmes:

1. State Pathology Building (capital works at construction phase).
2. Irish Refugee Protection Programme (new current expenditure programme commenced).
3. ICT Communications (ongoing current expenditure programme).

A detailed examination of the capital expenditure from planning and appraisal stage was carried out on the revised capital project to provide accommodation for the Office of the State Pathologist and the City Mortuary.

Table 3: Sample of capital projects and current expenditure programmes reviewed in 2015					
Capital works at business case stage	Capital works ongoing	Capital work completed	Current programme business case stage	Current programme ongoing	Current programme completed
0	Office of the State Pathologist Building Whitehall	0	Irish Refugee Protection Programme	ICT Communications	0

3. Executive Summary

This is the third year of the Public Spending Code, the Departments Financial Management Unit and the Internal Audit Unit (Quality Assurer) agreed on the capital projects and current expenditure programmes on which to base the self-assessed and quality assurance ratings.

Opinion: Overall Quality Assurance Rating – 2.3 out of 3

This indicates that the Department has reasonably effective processes in place and in general they comply with the requirements as set out in the Public Spending Code.

<u>Quality Assurance Report</u>	<u>Assurance level 2015</u>	<u>Assurance level 2014</u>	<u>Assurance level 2013</u>
<u>Rating</u>	<u>2.3 out of 3</u> <u>(77%)</u>	<u>3.1 out of 4</u> <u>(77%)</u>	<u>3 out of 4</u> <u>(75%)</u>

The review provides an average rating of 2.3 out of 3, based on a review of the 7 self-assessed checklists and the review of 1 Capital project and the 2 Current expenditure programmes examined. A number of recommendations have been made to strengthen the level of compliance. It is important that they are implemented. The quality assurance review indicates that the Department of Justice and Equality (Vote 24) is generally in compliance with the Public Spending Code requirements.

The review found that 6 of the 8 recommendations outlined in the 2014 quality assurance review have not been fully implemented (all 6 are partially implemented/ongoing).

Each of the 7 key areas is assigned a rating in the range 1 to 3 as outlined in the table above.

Table 4 , Internal Audit overall rating of the Departments compliance with the Public Spending Code			
#	Checklist Name	Internal Audit overall rating	Internal Audit Quality Assurance comment
1	Compliance with General Public Spending Code obligations	2.3	The Public Spending Code is in its third year of operation and in general there is compliance with the requirements. The current review indicates that the initial Appraisal Templates should be reviewed and the revised guidelines and templates communicated to all managers (Ref: 6.1.1.).
2	Capital Expenditure being considered	N/A	There was no material Capital Projects being considered in the Department of Justice and Equality (Vote 24) in 2015 (Ref: 6.1.2.).
3	Current Expenditure being considered – Appraisal and Approval	1.9	The decision to create the Irish Refugee Protection Programme arose from an EU and Government decision. The programme has been put in place to achieve very specific deliverables. The overall organisation structure and processes are being managed by a designated Principal Officer and the Assistant Secretary with responsibility for the Asylum Services, Integration and Equality policy (Ref: 6.1.3.).
4	Incurring Capital Expenditure	2.8	The Coroner’s Office and the Office of the State Pathologist project progressed to the construction phase in 2015. The audit indicates that the project is well managed by the Project Board and no significant issues were identified. A review of the project and an evaluation of its efficiency and effectiveness will be carried out on completion (Ref: 6.1.4.).
5	Current Expenditure being incurred ICT Communications	2	The ICT Division provides data and voice communication services across the Department. The communication systems enable circa 2,000 users to do communicate on a daily basis. Specific systems include: Landline communications, Wide Area Network data communication(WAN) and mobile phone connectivity. There are a total of 55 data lines operating linking the various locations within the Department to the central IT infrastructure. ICT division monitor that primary and secondary links are operating efficiently. There is a need for the monitoring of outputs and usage on a routine basis. (Ref: 6.1.5.)

6	Capital expenditure completed (i) Reached the end of its planned timeframe or (ii) was discontinued (completed)	n/a	There was no capital expenditure projects fully completed in 2015 (Ref: 6.1.6.).
7	Current expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued (completed)	n/a	There were no current programmes that reached the end of their life or were being discontinued in 2015 (Ref: 6.1.7.).
	Overall Average	2.3	

Internal Audit review of the Departments compliance with the Public Spending Code

<u>Self-Assessed Rating</u>	<u>Explanation of the marks</u>
1	<u>Scope for significant improvements</u>
2	<u>Compliant but some improvement necessary</u>
3	<u>Broadly Compliant</u>

4. Overview of Detailed Quality Assurance Check

The tables below are a more detailed analysis to support the Executive Summary. Table 4 Page 8 outlines the overall quality assurance rating of 2.3 and this is supported by our review of one capital project and 2 current expenditure programmes in the Department. The projects and programmes examined in greater detail are outlined below.

4.1. Capital projects reviewed by Internal Audit

Capital projects current expenditure - Office of the State Pathologist

Table 5 Quality Assurance results – capital projects	
Name	Office of the State Pathologist
Project value	Approximately. €3.5 m (Collaboration with Dublin City Council Department of Justice and Equality. The Department is funding 31% of the project)
Initial assessment	Yes for the original project in 2006
Appraisal in place	Yes
Sanctions in place	Yes
Planning & Design	Yes
Procurement compliance	The current building has been provided by the OPW. Construction and refurbishment works commenced in 2015. Tender for specialist equipment completed in 2015
Contracts in place	Yes
Project Governance in place	Yes
Local project management	Yes, Project Board put in place July 2014
Completed on time/budget	Ongoing in 2015
Outputs delivered	Ongoing in 2015
Post project review	N/a

Overall comment by Quality Assurer

Internal Audit reviewed the Office of the State Pathologist capital project. The Office of the State Pathologist is the only capital project under development in the Department in 2015. The project is a collaboration between Dublin City Council (The City Mortuary) and the Department of Justice and Equality (The Office of the State Pathologist). In 2015 the total expenditure by the Department of Justice and Equality was €0.72m. The Department is the junior partner (31% of the financial commitment) in this venture, with Dublin City Council the principle funding partner (69% of the funding). The Office of the State Pathologist building is a revised project being put in place following the cessation of the original planned building project in Marino. The contracted builder, the McNamara group was placed in receivership during the construction phase of the build. A former Garda station in Whitehall was put forward as a possible alternative site and would entail a smaller budget for the project. The OPW has taken the lead to project manage the project. The project has been well

managed and became operational in September 2016. The project's final completion cost is not yet available but indications are it is within the agreed budget.

4.2. Current expenditure programmes reviewed by Internal Audit.

Current expenditure programme ongoing - ICT Data and Voice Communications.

Table 6 Quality Assurance results – ICT Communications within the Department (Data & Phone communication lines)		
Name	ICT Communications Data & Phone	Internal Audit comment
Annual value	€529k	Based on 2015 expenditure outturn.
Lifetime value (if defined lifetime)	Annual expenditure based on IT Projects	Ongoing expenditure, which may increase depending on expansion of services provided.
Initial assessment of the Programme	Yes	No assessment was carried out as this is an ongoing requirement however an open market procurement exercise was carried out to get the best value service provider initially and there is high level monitoring of the expenditure.
Detailed business case	Yes	No , a procurement exercise was carried out to get the best value service provider at the time.
Economic appraisal	No	Budget allocation from Financial Management Unit based on requirements and improvements in ICT infrastructure.
Sanctions	Yes	Received from the Financial Management Unit and ICT Governance Group.
Planning & Design	Yes	Planning and design of the required processes were communicated as part of the tendering process. The ICT division specified the requirements with the service provider and monitor its delivery.
Procurement	Yes	Tenders were placed in 2011, for primary & secondary networks, with contracts placed in 2011 (primary), and 2012(secondary).
Contracts in place	Yes	Contracts extended in 2015/2016 with the same service providers as DJE awaiting the publication of a WAN Framework by OGP.
Programme oversight	Yes	ICT Governance Group in place who provide oversight of projects. Weekly review meeting with all ICT staff to monitor .
Local Programme management	Yes	ICT division management responsible for overseeing the day to day operations by the service provider.
Completed on time/budget	Yes	ICT providers in place following 2011 tender competition, but to be reviewed when OGCIO or OGP framework is in place.
Outputs delivered	Yes	New managed service provider in place, division indicates there is monitoring in place. Audit recommends that a formal meeting should be put in place with the service provider to review the

Table 6 Quality Assurance results – ICT Communications within the Department (Data & Phone communication lines)		
Name	ICT Communications Data & Phone	Internal Audit comment
		service provision. This should occur at least once per year.
Performance review	No ongoing evaluation	No formal reviews have taken place. As above there should be a formal meeting with the service provider to ensure that a high quality and cost effective service is being provided.

Overall comment by Quality Assurer

The service is openly procured and the specification of the service is determined by the ICT division prior to a contract being put in place. There should be regular meetings with service provider to ensure that the department is receiving a high quality and cost effective service.

Quality Assurance Unit

Quality Assessed by:



Date:

08/08/17

5. Expenditure Analysis

5.1. Inventory of expenditure

Summary of the inventory spreadsheet (Detail in Appendix 4)

The Capital expenditure budget per the revised estimate for 2015 was €1.87 million.

The outturn indicates there was €1.186 million Capital expenditure incurred for asset purchases throughout the Department of Justice and Equality (Vote 24) in 2015. One capital project was under construction by the Department in 2015.

The current expenditure budget for 2015 was €311million (per the Revised Estimates 2015). Total actual expenditure of €302million has been incurred in 2015. Thirteen core programmes of expenditure have been identified in the outturn for the Department of Justice and Equality (Vote 24).

Payroll expenditure in 2015 (including grant in aid payroll costs) amounted to €127.4 million. Appropriation in Aid (including pension related deduction) in the year totalled €64.2 million.

5.2. Procurements/Projects in progress

Summary of the Procurement spreadsheet

The Department of Justice and Equality (Vote 24) held a number of procurement competitions in 2015. There were no procurements during 2015 with a contract value in excess of €10 million over their lifetime.

Projects	No. of Procurements	2015 Spend	Comments
Capital	0	0	-
Current	0	0	-

6. Assessment of compliance by the Department and Internal Audit

The assessment of compliance was completed based on the requirement to review projects / expenditure based on the following seven categories;

Checklist No.	Description
1.	General Public Spending Code obligations not specific to individual projects / programmes
2.	Capital expenditure being considered – appraisal and approval process
3.	Current expenditure being considered – Appraisal and Approval
4.	Incurring capital expenditure
5.	Current expenditure being incurred
6.	Capital projects completed (i) reached the end of its planned timeframe or (ii) was discontinued (completed)
7.	Current expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued (completed)

The following analysis outlines the ratings (1 – 3) determined by Internal Audit for each of the 7 required checklists. Checklist 1 assesses compliance in general terms by the Department against criteria set down in the Public Spending Code. The remaining checklists assess compliance for both capital projects and current programmes at 3 different stages of their life cycle. The stages include those projects/programmes (i) under consideration, (ii) incurring expenditure and (iii) those that are completed.

Rating table	
Assessed Rating	Explanation
1	Scope for significant improvements
2	Compliant but some improvement necessary
3	Broadly Compliant

6.1. Checklist completion: Approach taken and results

6.1.1. Checklist 1: General Public Spending Code obligations not specific to individual projects / programmes

Assessed Quality Assurance Rating assigned by Internal Audit – 2.3

Justice (Vote 24) GENERAL	Self- Assessed Compliance Rating: 1 – 3	Internal Audit Quality Assurance Rating: 1 - 3	Comment/Action Required
Does the Department ensure, on an ongoing basis that appropriate people within the Department and in its agencies are aware of the requirements of the Public Spending Code?	3	2.5	The Department issued information to all offices subject to the Public Spending Code. An information session was held on 20/11/2013. 2 training seminars were held in the Department for all relevant Officers to attend (9/1/2014 & 27/2/2014. There has been a large movement of personnel between divisions in recent months and the Public Spending Code should be reissued and further training provided.
Has training on the Public Spending Code been provided to relevant staff?	3	2	Training was provided as outlined above. Training needs to be provided periodically to managers to ensure that they are familiar with the Public Spending Code requirements.
Has the Public Spending Code been adapted for the type of project/programme that your Department is responsible for? I.e. have adapted guidelines been developed?	3	2	Yes, in general guidelines have been produced. This is the third year of the appraisal process and the checklists and guidelines provided were reviewed in advance of the 2015 Quality Assurance report to incorporate DPERs changes and issue to relevant staff of the Department.
Has the Department in its role as Sanctioning Authority satisfied itself that agencies it funds comply with the Public Spending Code?	3	2	The Departments Head of Financial Management informs all agencies of the need to comply with the Spending Code when providing sanction and monitors overall spend within the Vote and in the Justice Sector.
Have recommendations	2	3	The recommendations have been

Justice (Vote 24) GENERAL	Self- Assessed Compliance Rating: 1 – 3	Internal Audit Quality Assurance Rating: 1 - 3	Comment/Action Required
from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Department and to your agencies?			circulated to the areas concerned within the Department.
Have recommendations from previous Quality Assurance exercises been acted upon?	3	2.3	There has been improvement in the management of capital projects with revised project management structures introduced in 2014. The review indicates that 6 of the 8 recommendations from the 2015 report while not fully implemented, are being progressed.
Has an annual Public Spending Code Quality Assurance Report been submitted to the Department of Public Expenditure & Reform?	3	2.3	This report sets out the level of assurance for the Departments compliance with the Public Spending code for 2015. There have been delays in getting the work completed; Internal Audit is examining the process involved to assist in meeting the DPER timeframe for submitting the report.
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	3	Yes, a small number of projects (1 capital and 2 current expenditure programmes with a total value of €1.1m were selected to allow for a more in depth examination.
Has the Accounting Officer signed off on the information to be published to the website?	3	2.	The Secretary General signed off on the 2013 and 2014 Public Spending Code reports and these were published in 2016.
Overall Rating	3	2.3	

Quality Assurance Opinion: Overall Assurance rating: 2.3

The Public Spending Code is in its third year and communicating the requirements to the throughout the Department remains ongoing. Internal Audit has worked closely with the Departments Financial Management Unit (FMU) in selecting the projects and programmes for review. Internal Audit has reviewed the self-assessment checklists completed by the FMU / Division and also carried out an independent review of the level of compliance in place. The review indicates that there is an awareness across the Department of the Public Spending Code, it would be useful to review the Appraisal Templates and communicate details of the Public Spending Code to all managers. The Department should provide refresher training in 2017 on the requirements of the Public Spending Code.

Self-Assessed by:		Date:	<u>08/08/17</u>
Quality Assurance Unit Quality Assessed by:		Date:	<u>08/08/17</u>

6.1.2. Checklist 2: –Capital Expenditure being considered – Appraisal and Approval Assessed Quality Assurance Rating assigned by Internal Audit – N/A

There were no projects under consideration during 2015

	Self-Assessed Compliance Rating: 1-3	Internal Audit Quality Assurance Rating: 1-3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	N/A	N/A	No programmes identified
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	N/A	N/A	No programmes identified
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	N/A	No programmes identified
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase?	N/A	N/A	No programmes identified
If a CBA was required was it submitted to the CEEU for their view?	N/A	N/A	No programmes identified
Was the NDFA Consulted for projects costing more than €20m?	N/A	N/A	No programmes identified
Were all projects that went forward for tender in line with the Approval in Principle and if not were the detailed appraisal revisited and a fresh Approval in Principle granted?	N/A	N/A	No programmes identified
Was approval granted to proceed to tender?	N/A	N/A	No programmes identified
Were Procurement Rules complied with?	N/A	N/A	No programmes identified
Were State Aid rules checked for all supports?	N/A	N/A	No programmes identified
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	N/A	No programmes identified

Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	N/A	N/A	No programmes identified
Have steps been put in place to gather the Performance Indicator data?	N/A	N/A	No programmes identified
Overall Rating	N/A	N/A	

Quality Assurance Opinion: Overall Assurance rating: N/A

Self-Assessed by:  Date: 08/08/17

Quality Assurance Unit
Quality Assessed by:  Date: 08/08/17

6.1.3. Checklist 3: Current Expenditure being considered – Appraisal and Approval

Irish Refugee Protection Programme

Assessed Quality Assurance Rating assigned by Internal Audit – 1.9

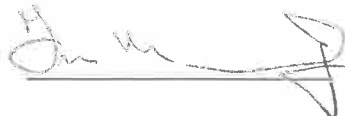
	Self-Assessed Compliance Rating: 1-3	Internal Audit Quality Assurance Rating: 1-3	Comment/Action Required
Were objectives clearly set?	2	2	The objectives were broadly set out in both EU instruments and a Government memo.
Are objectives measurable in quantitative terms?	2	2	Yes in terms of relocation of asylum seekers but in terms of actual resettlement and integration these aspects are less defined.
Was an appropriate appraisal method used?	3	2	This was a response by Government to a humanitarian crisis and was directly approved by Government.
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	2	2	Yes broadly speaking a general business case was prepared estimating the likely costs involved but this did not include an economic appraisal as this was a response to a humanitarian crisis.
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	2	Yes. The numbers for relocation are below the targets set due to factors beyond the control of Ireland. However, this is being factored into the programme. Nonetheless Ireland remains liable for the relocation numbers agreed in the EU legal instruments associated with the programme.
Was the required approval granted?	3	3	Yes by Government.
Has a sunset clause been set?	2	2	The programme is meant to expire by end 2017 approximately for relocation but resettlement is likely to continue for a longer period. Moreover, given the operational difficulties with the programme at EU level the life time is likely to be extended. In addition, even if the programme expired at end 2017, costs would continue for resettlement and relocation well into 2018/2019.
Has a date been set for the pilot and its	n/a	n/a	No pilot

evaluation?			
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	n/a	No pilot
If outsourcing was involved were Procurement Rules complied with?	3	2	There is little outsourcing involved except for the role of the Irish Red Cross(IRC). The IRC are a statutory body for the purposes of funding and their involvement has been mandated by Government. The Department has provided a small grant to assist the IRC in 2015. No procurement issues arise.
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	1	1	No. The main performance indicator was relocation of the appropriate number of asylum seekers and/or refugees.
Have steps been put in place to gather Performance Indicator data?	2	1.5	The model to assess performance from relocation to resettlement/integration is under development and also raises broader issues for the Department such as whether related programmes and the IRPP model should be merged. Consideration is ongoing.
Overall Rating	2.2	1.9	

Quality Assurance Opinion: Overall Assurance rating – 1.9

The IRPP was established in July 2015 to co-ordinate the relocation and resettlement of 4013 refugees over 5 years, in 2015 it admitted 163 under the Resettlement programme and NIL under the relocation programme. Performance Indicators are under consideration currently.

Self-Assessed by:



Date:

08/08/17

Quality Assurance
Unit Quality
Assessed by:



Date:

08/08/17

6.1.4. Checklist 4: – Incurring Capital Expenditure

Assessed Quality Assurance Rating assigned by Internal Audit– 2.8.

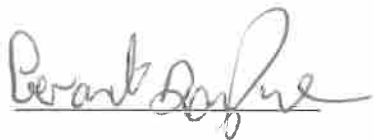
There was 1 Capital project in excess of €500k incurring capital expenditure, the State Pathologist Office.

	Self-Assessed Compliance Rating: 1 - 3	Internal Audit Quality Assurance Rating: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	3	D/PER sanction obtained on 27 May 2015 to sign contract. Contract was signed in July 2015. The contract price was higher than at the time approval to go to tender was obtained on 7 November 2014.
Did management boards/steering committees meet regularly as agreed?	3	3	Yes 24.03.15 22.09.15 20.10.15 17.11.15 05.01.16.
Were Programme Co-ordinators appointed to co-ordinate implementation?	N/A	N/A	Yes.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	3	Yes.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	2	Reports given verbally and recorded in the Project Board minutes – other issues reported and recorded by Project Board group email.
Did the project keep within its financial budget and its time schedule?	3	3	Yes to end of 2015.
Did budgets have to be adjusted?	3	3	Yes but remained within the contingency provided for.

Were decisions on changes to budgets / time schedules made promptly?	3	3	Yes.
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	N/A	N/A	No.
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	N/A	N/A	N/A.
If costs increased was approval received from the Sanctioning Authority?	3	3	Yes.
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	N/A	No.
For significant projects were quarterly reports on progress submitted to the MAC and to the Minister?	2	2	Updates on progress were submitted to the Sec Gen on 14.07.15 and 02.12.15.
Overall Rating	2.8	2.8	

Quality Assurance Opinion: overall assurance rating – 2.8

Self-Assessed by:  Date: 08/08/17

Quality Assurance Unit
Quality Assessed by:  Date: 08/08/17

6.1.5. Checklist 5: – Current Expenditure being incurred (Review of Communications: IT & Phone

Assessed Quality Assurance Rating assigned by Internal Audit – 2

IT & Phone	Self-Assessed Compliance Rating: 1 -3	Internal Audit Quality Assurance Rating: 1 - 3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	2	<p>Yes. The objective is the provision of optimum communication services within budget to enable the users on the ICT Shared Service to access IT systems to carry out their functions on a daily basis. The services provided include:</p> <ul style="list-style-type: none"> • Landline phone services-; • Wide Area Network (WAN) connectivity – to ensure staff are connected to the ICT Shared Service and that primary and secondary data communication links are operating efficiently from all sites. • Mobile Phone – designated users have corporate phones which are always connected to network and can run required applications.
Are outputs well defined?	2	2	<p>The provision of continuous high quality services is the key output to be delivered. The ICT division manage and schedule the delivery of services across the Department, including to new sites; for WAN Connectivity, through connectivity reports from the Networks Team and for agencies on the ICT Shared Service, through agreed Service Level Agreements.</p>
Are outputs quantified on a regular basis?	3	2	<p>Yes. Monthly usage is provided on billing reports for the phones (both IPT & mobile). WAN connectivity levels are monitored on a continual basis by the Networks Team. The review would recommend that a more formal monitoring system be implemented and reported on a quarterly basis in relation to both the quality and cost of the services provided.</p>
Is there a method for	3	2	(a) Data communication

monitoring efficiency on an ongoing basis?			<p>Yes. There are ongoing reviews by the ICT division of requirements for data communication.</p> <p>The review would recommend that a more formal monitoring system be implemented and reported on a quarterly basis in relation to both the quality and cost of the services provided.</p> <p>(b) Telephony</p> <p>Local managers are provided details of their expenditure through monthly financial reports for mobiles and landlines.</p> <p>There are informal supplier contract meetings to discuss the quality of services provided in the year.</p>
Are outcomes well defined?	3	2	<p>Yes, in general the system delivers good connectivity to all users and there is minimal downtime. at a high level. As a corporate support function, the outcomes ensure that the clear objectives (see above) are met. Availability of better communications services through the ICT shared service means the services are no longer a routine concern for business units, allowing greater focus on their core functions and front line services.</p>
Are outcomes quantified on a regular basis?	2	2	<p>The outcomes are not reported nor quantified as there is a continuous service provision and lack of access is immediately identified and addressed.</p>
Are unit costings compiled for performance monitoring?	3	3	<p>Yes. The tender has locked in fixed costs for the provision of data lines and these are billed periodically. This was verified during the review process.</p>
Is there a method for monitoring effectiveness on an ongoing basis?	3	2	<p>While there is ongoing monitoring , it would be useful to have a more formal monitoring and reporting system as to the quality and cost of the service provision.</p>
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	2	2	<p>Value for money reviews are agreed between the Financial Management Unit and the Department of Public Expenditure and Reform. No review of communications costs has been carried out to date. The ICT Division monitor the delivery of services on a continuous basis and the services are tendered to ensure</p>

			that the best quality/price mix is achieved. The tender locks in the provision of services for a set duration and it is retendered thereafter. There is linkage with the Office of Government Procurement and the Office of the Chief Information Officer on all such contracts. The contracts are open to all Justice bodies and can be retendered if the ICT division is unhappy with the services being services.
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	2	1	<p>There are no formal VFMs/FPAs reviews in place over ICT communication expenditure. There is ongoing monitoring of the services provided. The cost and quality of the services were also considered as part of the tender process.</p> <p>A new contract for mobiles was entered into in 2015 (Vodafone). A competition for fixed telephony lines was carried out and came into effect in 2016 with Eir. The ICT division are awaiting the Office of Government Procurement (OGP) to provide a data communication draw down framework. The ICT division reviewed the services and the costs conducted in advance and during the tender process.</p> <p>The ICT division report annual financial expenditure to the Department of Public Expenditure and Reform annually. Business cases for new expenditure are approved in the ICT division and the Financial Management Unit , and expenditure and developments across the shared service is monitored by the Department's ICT Governance Group.</p>
Have all VFMs/FPAs been published in a timely manner?	-	-	N/A.
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	3	1	There have been no VFMs/FPAs to date so there are no recommendations to follow up on. The ICT Division hold informal contract management meetings with account managers. Contracts are reviewed and re-tendered regularly

			based on maximising economies of scale for the Department and the sector.
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	2	2	RFTs take account of lessons learned to maximise cost benefits for the Department and agencies on the ICT shared service and also for other agencies in the Justice sector that draw from the resultant contracts.
Overall Rating	2.6	2	

Quality Assurance Opinion: Overall Assurance rating – 2

Whilst it is clear that there is an ongoing monitoring process in place; it is recommended that a more formal monitoring system be put in place to ensure that service is being delivered to a high standard and that they deliver good value for money. As outlined in the 2014 Public Spending Code Quality Assurance Report Recommendation three ‘There should be an emphasis on performance indicators to ensure value for money in all programmes and capital projects.’ It is acknowledged that the use and scope of performance indicators are being considered.

Self-Assessed by:  Date: 08/08/17

Quality Assurance Unit
Quality Assessed by:  Date: 08/08/17

6.1.6. Checklist 6: – Capital expenditure completed (i) reached the end of its planned timeframe or (ii) was discontinued (completed)

Assessed Quality Assurance Rating assigned by Internal Audit – N/A

There was no Capital Expenditure project completed in 2015.

GENERAL	Self-Assessed Compliance Rating: 1-3	Internal Audit Quality Assurance Rating: 1-3	Comment/Action Required
Were the required post-project reviews carried out?	N/A	N/A	No programmes identified.
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A	No programmes identified.
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	N/A	N/A	No programmes identified.
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	N/A	N/A	No programmes identified.
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	N/A	No programmes identified.
Was project review carried out by staffing resources independent of project implementation?	N/A	N/A	No programmes identified.
Overall Rating	N/A	N/A	

Quality Assurance Opinion: Overall Assurance Rating N/A

There were no completed capital expenditure projects in 2015 in the Departments Vote 24.

Self-Assessed by:  Date: 08/08/17

Quality Assurance Unit
Quality Assessed by:  Date: 08, 08, 17

6.1.7. Checklist 7: Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued (completed)

Assessed Quality Assurance Rating assigned by Internal Audit – N/A

	Self-Assessed Compliance Rating: 1-3	Internal Audit Quality Assurance Rating: 1-3	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	N/A	N/A	No programmes identified
Did those reviews reach conclusions on whether the programmes were effective?	N/A	N/A	No programmes identified
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	N/A	No programmes identified
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	N/A	No programmes identified
Were any programmes discontinued following a review of a current expenditure programme?	N/A	N/A	No programmes identified
Was the review commenced and completed within a period of 6 months?	N/A	N/A	No programmes identified
Overall Rating	N/A	N/A	

Quality Assurance Opinion: Overall Assurance rating – N/A

The Department of Justice and Equality (Vote 24) had no programmes of expenditure which reached the end of its planned timeframe or was discontinued during 2015.

Self-Assessed by:  Date: 08/08/17

Quality Assurance Unit
Quality Assessed by:  Date: 08/08/17

6.2. Main issues arising from the checklist assessment and detailed quality assurance checks

1. Audit recommends that a formal meeting should be put in place with the communications service supplier twice per year. Both agreed key performance indicators and the quality and cost of services should be the focus of meetings held.
2. The review would recommend that a more formal monitoring system regarding ICT Communications be reported to the ICT Governance Group every six months.
3. The review indicates that there is an awareness across the Department of the Public Spending Code, it would be useful to review the Appraisal Templates and communicate details of the Public Spending Code to all managers. The Department should provide refresher training in 2017 on the requirements of the Public Spending Code.

6.3. Next steps: Addressing quality assurance issues

The Department of Justice and Equality need to ensure that the issues identified in this report (6.2. above and restated Appendix 2) are resolved/implemented.

Appendix 1 – 2015 Quality Assurance Recommendations

#	2015 Recommendations	Status	Comments
1	It is recommended that a formal meeting should be put in place with the communications service supplier twice per year. Both agreed KPI's and the quality and cost of services should be the focus of the meeting's agenda.	New recommendation	Agreed.
2	It is recommended that a more formal monitoring system regarding ICT Communications be reported to the ICT Governance Group twice per year.	New recommendation	Agreed.
3	It is recommended that Public Spending Code refresher training is provided to managers in 2017.	New recommendation	Agreed.

Appendix 2 – Follow Up of Prior Year 2014 Quality Assurance Recommendations

	Original no.	Implemented	Restated in 2015	Ongoing	Total Outstanding
Recommendations	8	2	3	3	6

#	2014 Recommendations	Progress Update
1	The Departments checklist and guidelines require updating to incorporate the revised changes made to the Spending Code by DPER	Completed
2	A number of the Legal Aid Board 2011 Value for Money report recommendations have not been fully implemented. These should be implemented as a priority.	Partially Implemented, the programme for government sets out a commitment to transfer the Criminal Legal Aid scheme to the Legal Aid Board. This will require legislation
3	There should be an emphasis on performance indicators to ensure value for money in all programmes and capital projects. The performance indicators recommended in the Value for Money report should be implemented immediately and reviewed periodically by the Legal Aid Board.	Partially Implemented. The Legal Aid Board are managing some schemes and the Courts Policy Division is monitoring the services and costs at a high level in the Criminal Legal Aid scheme.
4	It was noted that the State Pathology project changed significantly without a second appraisal being carried out (new build changed to refurbishment of a former Garda station). In future where capital projects have varied considerably from the original plan a sufficiently	The Management Board of 21 June 2016 implemented new processes to strengthen the oversight of Capital projects. A new sub-group of the Management Board provide ongoing oversight over capital projects and monitor them throughout the project life

	<p>detailed appraisal of the revised project should be carried out and an appropriate sanction sought. It is important that each business case and appraisal is comprehensive and in line with the Public Spending Code.</p>	<p>cycle. Line Divisions will evaluate priorities and make recommendations to initiate projects. The Financial Management Unit will be responsible for monitoring progress, compliance and providing assurance to the Management Board capital subgroup on a regular basis.</p>
5	<p>There needs to be greater awareness and increased documentation of performance indicators (i.e. cost, time lines, quality etc.) when projects are progressing from feasibility and business case to implementation of the programme or project. The terms by which the post project review will measure the success or otherwise should flow from these performance indicators. (restated from 2013 report)</p>	<p>While there is some evidence of performance indicators being used, it is not comprehensive and the process needs to be formalised. Training on the requirements of the Public Spending Code would assist to familiarise staff with the processes.</p>
6	<p>Though the Department is the junior partner in the State Pathology capital project it should ensure that the Project Board set out formally their terms of reference. Appropriately detailed progress reports should be provided by the Project Manager to the Project Board to inform them on progress, advise on the budget and track all variations to the project. (restated from 2013 report)</p>	<p>Completed</p>
7	<p>Regular reports should be provided on a biannual basis to the Management Board on (i) appraisal of capital projects (ii) management of capital projects and (iii) progress on capital programmes. This is a Public Spending Code requirement.</p>	<p>Completed</p>
8	<p>A Capital Projects oversight process should be put in place in the Department to ensure proper governance of capital projects in/across the Department. (restated from 2013 report)</p>	<p>This is being considered by the Department. There are limited capital projects delivered in the Department and this process needs to be practical. Refer to recommendation 4 above</p>

Appendix 3 Website Procurement Publication

No procurements in 2015

Appendix 4 Inventory Template – Capital & Current Expenditure 2015

Capital Expenditure

Commencement Year	Parent Department	Sanctioning Body	Sponsoring Body	Programme Type	Number of Projects	Project Name / Description	Status	Overall Project Spend in 2015 €m taken from Outturn
2015	Department of Justice	Department of Justice	Office of State Pathology	Capital	1	Refurbishment works	Being Incurred	0.72

Current

Comment Year	Parent Department	Programme Type	Contracting Body	Vote	Description of Expenditure Class by Vote (Description)	Major expenditure element	Status	Annual Expenditure Cycle Date	Overall Programme Spend in 2015 €m taken from Outturn
2015	Department of Justice	Current	Justice	24	Travel & Subsistence	Travel	Being Incurred	31-Dec-15	0.362

2015	Justice	Current	Justice	24	Training & Development	Legal Fees & Publishing	Being Incurred	31-Dec-15	4.829
2015	Department of Justice	Current	Justice	24	Postal & Telecoms	Telecommunications	Being Incurred	31-Dec-15	1.003
2015	Department of Justice	Current	Justice	24	Office / Equipment / External IT	IT External Service Provision	Being Incurred	31-Dec-15	9.229
2015	Department of Justice	Current	Justice	24	Office Premises Expenses	Maintenance	Being Incurred	31-Dec-15	1.773
2015	Department of Justice	Current	Justice	24	Consultancy/VFM/ Policy Reviews	Consultancy/VFM/Policy Reviews	Being Incurred	31-Dec-15	0.006
2015	Department of Justice	Current	Justice	24	Research	Research	Being Incurred	31-Dec-15	0.001
2015	Department of Justice	Current	Justice	24	Financial Shared Services	Non-pay	Being Incurred	31-Dec-15	2.181

Comment Year	Parent Department	Programme Type	Contracting Body	Vote	Description of Expenditure Class by Vote (Description)	Major expenditure element	Status	Annual Expenditure Cycle Date	Overall Programme Spend in 2015 €m taken from Outturn
2015	Department of Justice	Current	Justice	24	INIS	Non-pay	Being Incurred	31-Dec-15	18.613
2015	Department of Justice	Current	Justice	24	Asylum Seekers Accommodation	Non-pay	Being Incurred	31-Dec-15	57.120
2015	Department of Justice	Current	Justice	24	Criminal Assets Bureau	Non-pay	Being Incurred	31-Dec-15	0.997
2015	Department of Justice	Current	Justice	24	Prisons Inspectorate	Non-pay	Being Incurred	31-Dec-15	0.098
2015	Department of Justice	Current	Justice	24	Garda Ombudsman Commission	Non-pay	Being Incurred	31-Dec-15	3.512
2015	Department of Justice	Current	Justice	24	Office of the Garda Inspectorate	Non-pay	Being Incurred	31-Dec-15	0.217

Comment Year	Parent Department	Programme Type	Contracting Body	Vote	Description of Expenditure (Description)	Major expenditure element	Status	Annual Expenditure Cycle Date	Overall Programme Spend in 2015 €m taken from Outturn
2015	Department of Justice	Current	Justice	24	Irish Youth Justice Service	Non-pay	Being Incurred	31-Dec-15	0.01
2015	Department of Justice	Current	Justice	24	Irish Youth Justice Service	Community Programmes	Being Incurred	31-Dec-15	16.984
2015	Department of Justice	Current	Justice	24	Policing Authority	A.1.1. Policing Authority	Being Incurred	31-Dec-15	0.239
2015	Department of Justice	Current	Justice	24	Office of the Data Protection Commissioner	Non-pay	Being Incurred	31-Dec-15	1.034
2015	Department of Justice	Current	Justice	24	Funding for Services to Victims of Crime	B.4. Funding for Services to Victims of Crime	Being Incurred	31-Dec-15	1.212
2015	Department of Justice	Current	Justice	24	Crime Prevention Measures	B.5. Crime Prevention Measures	Being Incurred	31-Dec-15	0.197
2015	Department of Justice	Current	Justice	24	Private Security Authority	Non-pay	Being Incurred	31-Dec-15	0.668

Comment Year	Parent Department	Programme Type	Contracting Body	Vote	Description of Expenditure Class by Vote (Description)	Major expenditure element	Status	Annual Expenditure	Overall Programme Spend in 2015 €m taken from
					Subhead			Cycle Date	Outturn
2015	Department of Justice	Current	Justice	24	Irish Film Classification	Non-pay	Being Incurred	31-Dec-15	0.319
2015	Department of Justice	Current	Justice	24	Mental Health (Criminal Law) Review Board	Non-pay	Being Incurred	31-Dec-15	0.292
2015	Department of Justice	Current	Justice	24	COSC	Non-pay	Being Incurred	31-Dec-15	1.187
2015	Department of Justice	Current	Justice	24	Probation Service	B.11. Operating Expenses	Being Incurred	31-Dec-15	2.946
2015	Department of Justice	Current	Justice	24	Probation Service	Services to Offenders	Being Incurred	31-Dec-15	9.784
2015	Department of Justice DOJ	Current	Justice	24	Community Service Order Scheme	B.13. Miscellaneous/General Expenses	Being Incurred	31-Dec-15	0.025
2015	Department of Justice	Current	Justice	24	Commissions & Special Inquiries	Non-pay	Being Incurred	31-Dec-15	9.962

Comment Year	Parent Department	Programme Type	Contracting Body	Vote	Description of Expenditure Class by Vote (Description)	Major expenditure element	Status	Annual Expenditure	Overall Programme Spend in 2015 €m taken from Outturn
2015	Department of Justice	Current	Justice	24	Legal Aid - Criminal	C.4. Legal Aid - Criminal	Being Incurred	31-Dec-15	50.88
2015	Department of Justice	Current	Justice	24	Legal Aid Board	C.5. Legal Aid Custody Issues	Being Incurred	31-Dec-15	2.749
2015	Department of Justice	Current	Justice	24	Legal Aid Board	Non-pay	Being Incurred	31-Dec-15	15.092
2015	Department of Justice	Current	Justice	24	Free Legal Advice Centres	C.7. Fee Legal Advice Centres	Being Incurred	31-Dec-15	0.098
2015	Department of Justice	Current	Justice	24	Coroner Service	Non-pay	Being Incurred	31-Dec-15	0.047
2015	Department of Justice	Current	Justice	24	Parole Board	Non-pay	Being Incurred	31-Dec-15	0.087
2015	DoJ	Current	Justice	24	Forensic Science Laboratory	Non-pay	Being Incurred	31-Dec-15	2.97

Comment Year	Parent Department	Programme Type	Contracting Body	Vote	Description of Expenditure Class by Vote (Description)	Major expenditure element	Status	Annual Expenditure Cycle Date	Overall Programme Spend in 2015 €m taken from
					Subhead				Outturn
2015	Department of Justice	Current	Justice	24	State Pathology	Non-pay	Being Incurred	31-Dec-15	0.24
2015	Department of Justice	Current	Justice	24	Compensation for Personal Injuries Criminally Inflicted	Non-pay	Being Incurred	31-Dec-15	4.016
2015	Department of Justice	Current	Justice	24	Central Authorities	C.13. Central Authorities	Being Incurred	31-Dec-15	0.043
2015	Department of Justice	Current	Justice	24	Magdalen Fund	Non-pay	Being Incurred	31-Dec-15	5.099
2015	Department of Justice	Current	Justice	24	Social Disadvantage Measures - Dormant Account Funded	D.3. Social Disadvantage Measures - Dormant Account Funded	Being Incurred	31-Dec-15	0.733
2015	Department of Justice	Current	Justice	24	Grants to National Womens Organisations	D.4. Grants to National Womens Organisations	Being Incurred	31-Dec-15	0.3

Comment Year	Parent Department	Programme Type	Contracting Body	Vote	Description of Expenditure Class by Vote (Description)	Major expenditure element	Status	Annual Expenditure Cycle Date	Overall Programme Spend in 2015 €m taken from Outturn
2015	Department of Justice	Current	Justice	24	Traveller Initiatives	D.5. Traveller Initiatives	Being Incurred	31-Dec-15	0.738
2015	Department of Justice	Current	Justice	24	Positive Actions for Gender Equality	Non-pay	Being Incurred	31-Dec-15	0.163
2015	Department of Justice	Current	Justice	24	Office for the Promotion of Migrant Integration	Non-pay	Being Incurred	31-Dec-15	1.61
2015	Department of Justice	Current	Justice	24	European Refugee Fund	D.8. European Refugee Fund	Being Incurred	31-Dec-15	1.045
2015	Department of Justice	Current	Justice	24	Disability Awareness Initiatives	D.9. Disability Awareness Initiatives	Being Incurred	31-Dec-15	0.182
2015	Department of Justice	Current	Justice	24	National Disability Authority	Non-pay	Being Incurred	31-Dec-15	1.332
2015	Department of Justice	Current	Justice	24	Charities Regulation	Non-pay	Being Incurred	31-Dec-15	0.702

Comment Year	Parent Department	Programme Type	Contracting Body	Vote	Description of Expenditure Class by Vote (Description)	Major expenditure element	Status	Annual Expenditure Cycle Date	Overall Programme Spend in 2015 €m taken from Outturn
					Subhead				
2015	Department of Justice	Current	Justice	24	Payments to the Promoters of Certain Charitable Lotteries (National Lottery Funded)	D.12. Payments to the Promoters of Certain Charitable Lotteries (National Lottery Funded)	Being Incurred	31-Dec-15	1
2015	Department of Justice	Current	Justice	24	Property Services Regulatory Authority	Non-pay	Being Incurred	31-Dec-15	0.435
2015	Department of Justice	Current	Justice	24	Insolvency Service Ireland	Non-pay	Being Incurred	31-Dec-15	3.386
									237.746