



OIFIG AN ARD-RUNÁI, AN RIONN DLÍ AGUS CIRT AGUS COMHIONANNAIS
OFFICE OF THE SECRETARY GENERAL, DEPARTMENT OF JUSTICE AND EQUALITY

Mr Robert Watt
Secretary General
Department of Public Expenditure & Reform
7-9 Merrion Row
Dublin 2

Re: Public Spending Code Quality Assurance Report 2013- Vote 24 – Department of Justice and Equality

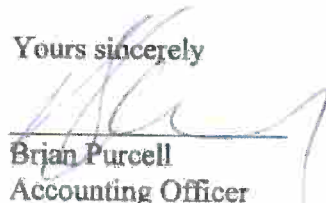
Dear Robert,

Public Spending Code 2013

I attach the Quality Assurance Report for Vote 24 (Department of Justice and Equality) for the accounting year 2013 as required by the Public Spending Code.

The report indicates that there is positive assurance over the management of capital and current expenditure programmes in the Prison Service. An assurance rating of 3 on a scale of 1-4 has been agreed by the Evaluation team. This rating is based on a review of the 7 self assessed checklists and an independent review of a sample of capital projects and current programmes. The Department of Justice and Equality has developed structures and processes over both capital and current expenditure which have been found to be effective. A small number of recommendations have been made and these will be implemented. As the Public Spending Code is relatively new (September 2013), you will appreciate that it will take a period of time to bed down the processes comprehensively.

Yours sincerely


Brian Purcell
Accounting Officer

September 2014

Cuirfear fáilte roimh chomhfhreagras i nGaeilge



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

Public Spending Code

Quality Assurance Report for 2013

Department of Justice and Equality Vote 24

Date of submission: 15th September 2014

Version: 1.1

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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 2013. It takes account of financial, organisational and performance information to assess the level of compliance across the various areas of responsibility.

It should be noted that the Spending Code commenced in September 2013 and parts of the code are being applied retrospectively. The provision of training and the application of the Spending Code across all divisions are currently underway and will take a period of time to bed in.


Signature of Accounting Officer:

Date: 18/9/14

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. The report is being completed for the first time for the year 2013.

The Code consolidates updates and replaces instructions in relation to the Value for Money Framework. In addition it includes new conditions and requirements;

- (a) The Accounting Officer must complete and publish a signed annual Quality Assurance Report
- (b) Consistency and comparability in completing Value for Money and Policy Reviews using a “balanced scorecard” with a number of important criteria common to all evaluations.
- (c) New central benchmark values to be applied in appraisals across the public sector.

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

1. Draw up inventory list of Capital projects and Current expenditure programmes in place where money was spent in 2013 and publish on the Department website. It also includes projects or programmes under consideration or completed in 2013.
2. Publish a summary of all capital or current expenditure procurements with an individual capital or programme value in excess of €2m was tendered in 2013
3. A series of 7 checklists to be completed by the division managing the project/programme. The checklists are based on a sample of projects at different stages of the programme / project lifecycle. Areas reviewed include
 - i. Objectives set and rigorous business case in place
 - ii. Sanctions & Approvals in place from the Department of Justice and the Department of Public Expenditure and Reform (DPER)
 - iii. Appropriate Appraisals carried out
 - iv. Performance indicators in place
 - v. Procurement rules complied with
 - vi. Effective Governance/Management structures and processes in place
 - vii. Post project reviews undertaken
 - viii. An in-depth spot check to be carried out on a sample of projects by an Evaluation/Internal Audit Unit. (A more detailed examination of many of the areas identified in the checklists).
 - ix. Submit a signed report to Department of Public Expenditure and Reform (DPER).

3. Executive Summary

Opinion: Overall Quality Assurance Rating - 3 out of 4

Introduction

The Department's mission is to help make Ireland a safer and fairer place in which to live and work, visit and do business. The remit of the Justice family of agencies and services stretches across a range of human concerns and touches on aspects of national life as diverse as 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 fora.

The Department of Justice and Equality is structured around clusters of 14 Divisions, each headed up by a member of the Management Advisory Committee (MAC), responsible for administration and policy.

There were, as of March 2014, approximately 22,262 staff within the overall remit of the Department (including An Garda Síochána and the Irish Prison Service).

The Department comprise 5 separate Votes and each will be dealt with separately in a quality assurance report to Department of Public Expenditure and Reform (DPER); An Garda Síochána – Vote 20, Irish Prison Service – Vote 21, Courts Service – Vote 22, Property Registration Authority – Vote 23, Justice and Equality – Vote 24. This report presents the quality assurance findings for Vote 24 – Department of Justice and Equality.

The current programmes of expenditure ongoing in the Department relate to the delivery of legislation and the functioning of the offices necessary to achieve its mission of providing a safer and fairer place in which to live and work, visit and do business.

The Department has an ICT Governance group with a remit to review and monitor planned ICT expenditure in the Department. There is no similar board for capital construction works; however capital expenditure is a very small percentage of the Department's expenditure less than half of 1%.

The Department's Internal Audit Unit (IAU) carried out the detailed quality assurance review. In advance of the review, the Department's Financial Management Unit (FMU) provided an inventory of Capital and Current Programmes of Expenditure and completed the 7 self assessment checklists detailed in this report. The review was carried out on one capital project which was under consideration in 2013 and one current programme ongoing in 2013; the revised project to provide accommodation for the Office of the State Pathologist and the City Mortuary and a review of current expenditure was carried out through a detailed examination of the Asylum seeker accommodation expenditure from planning and appraisal stage through implementation and review stages.

Analysis of global outturns				
Table 1	Outturn 2011 €'000	Outturn 2012 €'000	Outturn 2013 €'000	Estimate 2014 €'000
Grant in Aid Payroll costs	€15,933	€20,919	€20,199	€21,256
Payroll cost	€132,121	€109,252	€108,751	€109,677
Total Payroll Costs				
Non-Pay Capital expenditure	€278	€1,257	€1,033	€1,870
Non-pay Current expenditure	€251,820	€224,009	€228,144	€245,863
Total Non Payroll Costs				
Total expenditure	€400,152	€355,437	€358,127	€378,666
Appropriations in Aid (net of pension deduction)	€41,898	€44,674	€56,337	€49,801
Pension related deduction	€8,110	€7,288	€7,166	€6,139
Net voted expenditure	€350,144	€303,475	€294,624	€322,726
% change on prior year	-	-13%	-3%	10%

Analysis of projects/programmes reviewed					
Table 2	Spent 2013 €'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	1.033	1	2	0	1
Capital grants issued to external bodies	0	-	-	-	-
Current expenditure	358.127	45	12	54.29	1

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

Opinion: Overall Quality Assurance Rating - 3 out of 4

1. Quality Assurance Rating Capital works 3.5 out of 4
2. Quality Assurance Rating Current Expenditure 3.5 out of 4

For the first 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. The review provides an average rating of 3 out of 4, based on a review of the 7 self assessed checklists and the review of 1 Capital and the 1 Current programme examined. There were a number of recommendations made but for the most part the Department of Justice and Equality (Vote 24) has reasonable structures and processes in place and these are being complied with for recent expenditure. The report does require greater governance and project management structures to be implemented for capital works and also recommends that current expenditure appraisal templates be developed and communicated to all managers.

Quality Assurance findings

Review of self assessed 7 no. check lists

Self Assessed Rating	Explanation of the marks
0	No compliance with the Spending Code
1	Less than 50% compliant
2	50 - 75%, Compliant
3	Greater than 75%, Compliant
4	100% Compliant

Review of self assessed check list

#	Checklist Name	Overall Rating	Quality Assurance comment
1	General Obligations not specific to individual projects/programmes	3.2	The Public Spending Code is a new process and there has been ongoing discussions and fine tuning of the requirements. The initial internal self assessment was carried out in Justice and Internal Audit reviewed the same projects and programmes. This has ensured that issues have been clarified and corporate learning occurred during the review process. Internal Audit and the Departments Financial Management Unit (FMU) selected the projects and programmes for review. Training was provided by DPER on the implementation of the Spending Code in 2014. The Department should formally communicate the requirement to comply with the Spending Code to all managers and develop appropriate appraisal documents for current expenditure programmes
2	Capital Expenditure being considered – Appraisal and Approval	2.4	The State Pathology service requires new premises. The original construction project was based in Marino Fairview and commenced in 2006. It was a joint project between Dublin City Council and the Department of Justice. The project closed down after the McNamara building group became bankrupt during the construction phase of the project. A revised project on a former Garda Station in Whitehall was selected as a suitable alternative. The project is a joint collaboration between Dublin City Council (the City Mortuary) and the Department of Justice and Equality (The Office of the State Pathologist). The Department is the junior partner providing 33.3% of the funding in this venture, with Dublin City Council providing 66.7% of the funding. A group was formed to progress the project but there was limited evidence of formal project management procedures being in place and, communication was mostly between individual stakeholders and the OPW. Sanction to proceed with the project has not been updated for the scaled back project. Performance indicators have not been formerly identified.
3	Current Expenditure being considered – Appraisal and Approval	3.7	The decision to create the offices (Insolvency Service and Magdalen Laundries) arose from Government decisions. The Offices have been put in place to

			achieve very specific outputs.
4	Incurring Capital Expenditure	n/a	There were no material Capital Projects incurring capital expenditure in the Departments Vote 24 in 2013
5	Incurring Current Expenditure	3.7	The Reception and Integration Agency is a division within the Department of Justice and Equality (Vote 24) that provides accommodation for asylum seekers. Objectives are set out and a combination of open tendering and negotiated contracts ensure value for money is being achieved. A Value For Money (VFM) review was carried out in 2010. The VFM review recommended full open tendering for commercial contracts. The direct provision system is currently being challenged in the High Court, tendering for centres and reorganisation for changes to the system are on hold pending the outcome of this challenge. Asylum accommodation needs are monitored; accommodation contracts have been reduced as the contracts expire and are no longer required. Quality is reviewed locally and communicated centrally to Refugee Integration Agency (RIA). Inspections are also carried out by RIA.
6	Capital expenditure completed	n/a	There was no Capital expenditure projects completed in 2013
7	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	n/a	There were no current programmes that reached the end of their life or were being discontinued.

4. Overview of Quality Assurance check

Capital projects checked

Capital projects expenditure being considered

Table 4 Quality Assurance results	
Name	Office of the State Pathologist
Value	Approx. €2.6 m (Justice portion estimated at €0.85m)
Initial assessment	Yes for the original project in 2006
Appraisal in place	Yes - insufficient
Sanctions in place	Original in place but this was 7 years ago. No
Planning & Design	Yes
Procurement compliance	N/a as existing building provided by OPW
Contracts in place	N/a
Project Governance	No
Local Project management	Yes, recently implemented
Completed on time/budget	N/a
Outputs delivered	N/a
Post project review	N/a

Overall comment by Quality Assurer

Internal Audit reviewed the new Office of the State Pathologist capital project as part of this review. 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). The Department is the junior partner (33.3%) in this venture, Dublin City Council are providing 66.7% of the funding. The Office of the State Pathologist project is a revised project being put in place following the collapse 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 work is still at design and planning stage. The OPW has taken the lead for Project Management of the project. The Capital Appraisal Guidelines have not been followed thoroughly in this case. Revised sanctions are not documented on the file; these are now being sought by the Departments project coordinator. An appraisal is on file for the scaled back project budget; the appraisal relies on the original multi criteria project appraisal for the Marino development and its assessment of the options, the new appraisal reviews only 2 options; that of (i) continuing on the existing site without modifications and (ii) the availability of the Whitehall site for an exchequer funded project. Detailed estimates of the costs involved were not available, the OPW has indicated costs in the region of €2.6m for the overall project of which the Justice element is 1/3 approx. (€850k). A project management group was being set up in April 2014; there were however no minutes retained on file for these meetings. There are a number of emails on file agreeing to specification and design details. The project management group requires a more formal project management methodology with clear terms of reference for the project governance group and the project manager. Performance indicators on which to measure progress of the project were not formally set out, the Justice project coordinator has undertaken to gather performance indicators in advance of proceeding to tender. These performance indicator objectives need to be formally set out as they will inform the Post Project review. While there are obvious indicators in the successful completion of a construction project, ongoing costs savings should be outlined in greater depth and there are also qualitative aspects that should be considered.

Current expenditure programmes reviewed.

Table 5 Quality Assurance results		
Name	Asylum Accommodation	Comment
Annual Value	€55.23m	Predominately based on a cost per day basis for the number of asylum seekers being accommodated.
Lifetime value (if defined lifetime)	Annual Expenditure based on Asylum seeker numbers	Contract renewals are reviewed annually for assessment of bed capacity requirement to accommodate asylum seekers.
Initial assessment of the Programme	Yes	Emergency review of how to deal with the large increase in numbers.
Detailed business case	Yes	Numbers increased from less than 500 in 1995 to in excess of 5,000 by 1999. Memorandum sent to Government for decision on policy in August 1999
Economic appraisal	No	Crisis situation. Health Board and Council could not cope and a fresh impetus to deal with the situation was put in place by Government.
Sanctions	Yes	Government Decision of September 1999
Planning & Design	Yes	Maintain similar system to UK
Procurement	Yes	Emergency measures at the outset. State owned centre management contracts were advertised on OJEU in 2011. All commercial centres were initially sought through an open tender process, since then negotiated contracts are put in place and reducing bed capacity as numbers dictates. RIA is working on open tendering for all commercial centres as recommended in the VFM report. The process is on hold pending the outcome of the High Court challenge to the direct provision system.
Contracts in place	Yes	Contracts are in place for all accommodation providers.
Programme oversight	Yes	Monitored by RIA
Local Programme management	Yes	Centre managers must send daily and weekly returns and manage the occupancy of the centres
Completed on time/budget	Yes	Short contracts (annual) are maintained to provide the flexibility to reduce bed capacity as required.
Outputs delivered	Yes	All Asylum seekers are being provided accommodation at a reasonable cost.
Performance review	Yes, ongoing evaluation	A VFM review was carried out and published in 2012. This indicated good value was being achieved and made some recommendations for improvements/

Overall comment by Quality Assurer

The Reception and Integration Agency was set up following on from a Government decision in September 1999 to deal with the Emergency situation presented with the increasing numbers of asylum seekers entering the country. National and EU procurement rules are not being followed in renewing contracts on all accommodation centres. The VFM review recommended full open tendering for commercial contracts. Accommodation centre contracts have been reduced as and when there is a contract renewal. 6 centres have been closed since 2011 and the budget has reduced from €69.5m in 2011 to €55.23m in 2013 Objectives are set out and a combination of open tendering and negotiated contracts ensure value for money is

being achieved. The direct provision system is being challenged in the High Court. Tendering for the commercial centres and reorganisation for changes to the system is on hold pending the outcome of this challenge. Asylum accommodation needs are monitored; Contracts with staggered commencement dates and the requirement of providers to have emergency beds on standby at no additional cost if unused allow a degree of flexibility and help reduce the cost. Quality is reviewed locally and communicated centrally to RIA. Inspections are also carried out by RIA. The Office has put in place good processes to manage the programme. In general, there is good control, monitoring and reporting on programme expenditure.

Quality Assurance Unit

Quality Assessed by:

Walter J. L.

Date:

15/9/14

5. Expenditure Analysis

5.1 Inventory of expenditure

[Summary of the inventory spreadsheet \(detail in appendix A\)](#)

The Capital expenditure budget per the revised estimate for 2013 was €2.5 million. The outturn indicates there was €1 million aggregated Capital expenditure incurred for asset purchases throughout the Department of Justice and Equality (Vote 24) (single job values < €500k) in 2013. One Capital project was under consideration by the Department in 2013.

The current expenditure budget per the revised estimate for 2013 was €248 million. Thirteen core programmes of expenditure have been identified in the outturn for the Department of Justice and Equality (Vote 24). Total current expenditure of €228 million has been identified.

Payroll expenditure in 2013 (including grant in aid payroll costs) amounted to €129 million. Appropriation in Aid (including pension related deduction) in the year totalled €65.5 million.

5.2 Procurements/Projects in progress

[Summary of the Procurement spreadsheet \(detail in appendix B\)](#)

The Department of Justice and Equality (Vote 24) held a number of procurement competitions in 2013. The table below outlines the number of and spend on contracts valued in excess of €2 million over their lifetime.

Projects	No. Of Procurements	2013 Spend	Comments
Capital	0	-	-
Current	1	€232,050	-

6. Assessment of compliance

Assessed Rating	Explanation
0	No compliance with the Spending Code
1	Less than 50% compliant
2	50 - 75%, Compliant
3	Greater than 75%, Compliant
4	100% Compliant

Note, The Auditor carrying out the Quality Assurance checks must deem the self assessed ratings appropriate before signing this checklist

6.1 Checklist completion: Approach taken and results

Assessed Quality Assurance Rating – 3.2

Checklist 1: General Obligations not specific to individual projects / programmes

Justice (Vote 24) GENERAL	Self- Assessed Compliance Rating: 0 – 4	Quality Assurance Rating: 0 - 4	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?	4	3	Department issued information to all offices impacted by 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 Feedback from DPER on the Quality Assurance returns will be sought to improve the reporting.
Has training on the Public Spending Code been provided to relevant staff?	3	3	Training was provided as outlined above. Discussions have been ongoing with the Financial Management Unit in the Department of Justice and Equality (Vote 24) on completing the checklists etc. Knowledge is improving as issues arise and discussed in the Department. Training should be provided periodically to managers to ensure that they are familiar with the Spending Code requirements
Has the Public Spending Code been adapted for the type of project/programme that your Department is	3	3	Yes general guidelines have been produced and will be updated after completion of the report and feedback from DPER obtained.). Appraisal

<p style="text-align: center;">Justice (Vote 24) GENERAL</p>	<p style="text-align: center;">Self- Assessed Compliance Rating: 0 – 4</p>	<p style="text-align: center;">Quality Assurance Rating: 0 - 4</p>	<p style="text-align: center;">Comment/Action Required</p>
responsible for? I.e. have adapted guidelines been developed?			templates should be developed for current programmes and communicated to all managers. These guidelines will be added to the Justice central repository 'JustInfo'
Has the Department in its role as Sanctioning Authority satisfied itself that agencies it funds comply with the Public Spending Code?	4	3	Finance group and ICT governance group monitor spend and ensure Department processes are followed for all approvals, sanctions and spending code guidelines
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Department and to your agencies?	2	2	There was limited dissemination of information
Have recommendations from previous Quality Assurance exercises been acted upon?	3	3	There has been improvement in the management of Capital projects. Capital Appraisal Guidelines are mostly followed.
Has an annual Public Spending Code Quality Assurance Report been submitted to the Department of Public Expenditure & Reform?	4	4	This report sets out the level of assurance for the Departments compliance with the Public spending code being completed for the first time for the year 2013.
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 single project was selected for the first year to ensure detailed coverage and to ensure correct processes were followed by all in completing the assurance report.
Has the Accounting Officer signed off on the information to be published to the website?	4	4	This is the first report and all documentation, the quality assurance report, the inventory lists and the procurement report are being sent to the Secretary General for Sign off together.

Quality Assurance Opinion: Overall Assurance rating 3.2

The Public Spending Code is a new process and there has been ongoing discussions and fine tuning of the requirements. The initial quality assessment and internal self assessment reviewed the same projects and programmes. This has ensured that issues have been clarified and corporate learning occurred during the review process. Internal Audit worked closely with the Departments Financial Management Unit (FMU) in selecting the projects and

programmes for review and which to base reliance on for completion of the self review checklists by the FMU / Division and the quality assurance review by internal audit. The review indicates that Appraisal Templates should be developed for current programmes (as has been done for capital works) and communicated to all managers. The joint process assisted in clarifying the requirements for each of the reviewers and all requirements have been completed.

Self Assessed by: J. M. J. Date: (15 / 29 / 14)

Quality Assurance Unit
Quality Assessed by: Walter J. J. Date: (15 / 9 / 14)

Checklist 2: –Capital Expenditure being considered – Appraisal and Approval

Assessed Quality Assurance Rating – 2.4

SAMPLE – The Office of the State Pathologist	Self-Assessed Compliance Rating: 0 – 4	Quality Assurance Rating: 0 – 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	3	Appraisal undertaken for original project. Minister and DPER approval. Documentation was not comprehensive.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	3	An appraisal was undertaken for the current project (Whitehall). The revised appraisal relies on the original multi criteria appraisal but, with reduced budget, considers only 2 options. An up-to-date appraisal should be put in place for revised projects.
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	N/A	
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase?	2	2	The original project had approval. The revised project sited in Whitehall has not obtained approval. The Justice Project coordinator has indicated this will be in place before proceeding to tender.
If a CBA was required was it submitted to the CEEU for their view?	N/A	N/A	
Was the NDFA Consulted for projects costing more than €20m?	N/A	N/A	
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	
Was approval granted to proceed to tender?	N/A	N/A	
Were Procurement Rules complied with?	N/A	N/A	
Were State Aid rules checked for all supports?	N/A	N/A	
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	

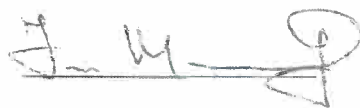
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	2	2	Performance indicators were not specified at initiation of the project but there is enough information available from the specification, planning and design input of various stakeholders which will allow for the evaluation of its efficiency and effectiveness. The Departments project coordinator has undertaken to ensure that the objectives are clearly set out in advance of the tender process.
Have steps been put in place to gather the Performance Indicator data?	2	2	Steps are being put in place as part of the design specification process.

Quality Assurance Opinion: Overall Assurance rating 2.4

This project has resulted from the collapse of the original project earmarked for the Marino site and the reduced exchequer funding now available. The Project is being funded by the exchequer and remains in the final stages of the planning and design process. The project is collaboration between the Dublin City Council (The City Mortuary) and the Department of Justice and Equality (The Office of the State Pathologist). The Department is the junior partner providing 33.3% of the funding in this venture, with Dublin City Council providing 66.7% of the funding.

At this stage the revised project does not meet the Department of Public Expenditure and Reform Public Spending Code requirements. Revised sanctions are not documented on the file, these are being sought by the Departments project coordinator. Performance indicators on which to measure the success or otherwise of the project were not formally set out, the Justice Project Coordinator has undertaken to gather performance indicators in advance of proceeding to tender.

Self Assessed by:



Date:

(15/09/14)

Quality Assurance Unit

Quality Assessed by:



Date:

(15/9/14)

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

Assessed Quality Assurance Rating – 3.7

<p>Magdalen Laundries Insolvency Service of Ireland commenced in 2013</p>	<p>Self- Assessed Compliance Rating: 0 – 4</p>	<p>Quality Assurance Rating: 0 - 4</p>	<p>Comment/Action Required</p>
<p>Were objectives clearly set?</p>	<p>4</p>	<p>4</p>	<p>Yes, Government commitment to deal with target population</p>
<p>Are objectives measurable in quantitative terms?</p>	<p>4</p>	<p>4</p>	<p>Outputs are the number of cases dealt with by the ISI and the number of persons compensated by the Magdalen Laundries</p>
<p>Was an appropriate appraisal method used?</p>	<p>4</p>	<p>4</p>	<p>The Government made a decision to set up these offices and all decisions thereafter was deciding the best method to implement the decision. The project was closely managed by the secretary general and the HR, Finance and Corporate Affairs Divisions.</p>
<p>Was a business case prepared for new current expenditure?</p>	<p>4</p>	<p>4</p>	<p>A broad outline of resources required was indicated in Government memorandum of 5/10/12 and detailed business case in December 2012. A proposal was put forward to DPER regarding sanction for resources for the Insolvency Service office dated 21 December 2012</p>
<p>Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?</p>	<p>3</p>	<p>3</p>	<p>Yes, the banking crisis set out the numbers of persons in arrears.</p>
<p>Was the required approval granted?</p>	<p>4</p>	<p>4</p>	<p>Government Decision dated 5/10/2012 (S180/20/10/1665), approved the formation of the Insolvency Service. DPER approval for staffing dated 10 January 2013. ----- Government Decision dated 5/11/2013 (S180/20/10/1370A), approved the formation of the Magdalen Laundries</p>

Has a sunset clause been set?	3	3	The Magdalen Laundries is to run for the duration of compensating the former residents of the Laundries.
Has a date been set for the pilot evaluation?	N/a	N/a	
Has the methodology and data collection requirements for the pilot evaluation been agreed at the outset of the scheme?	N/a	N/a	
If outsourcing was involved were Procurement Rules complied with?	N/a	N/a	In general procurement rules were complied with. There were some exceptions, these were reported under Circular 40-2 and sanctioned by the Head of Procurement.
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?	3	3	The memo to Government set out broadly the impact the new Insolvency Service was to achieve with case numbers extrapolated from the UK & NI experience.
Have steps been put in place to gather the Performance Indicator data?	4	4	Yes statistics are being produced and available on the ISI website on the number of applications, protective certificates and arrangements put in place on a quarterly basis. The Magdalen Laundries Office records all applications and payments processed. At April 2014 the office had received 731 applications for compensation and issued 277 payments at a cost of €10.3m

Quality Assurance Opinion: Overall Assurance rating – 3.7

The set up of the offices (Magdalen Laundries and the Insolvency Service of Ireland) occurred during 2013. The decision to create the offices arose from a Government decisions in response to the banking crisis and the numbers of individuals in arrears on loans (Insolvency Service), and from the putting in place of a redress scheme to compensate women who worked in the Laundries (Magdalen Laundries).

There was no formal appraisal process and decisions were made to put in place the offices within existing resources for the most part. The Offices have been put in place to achieve

very specific outputs and reach a target population of individuals. There were projected outputs and the outputs are being measured.

Self Assessed by:

J. M. G.

Date:

(15 / 09 / 14)

Quality Assurance Unit

Quality Assessed by:

Wade J. G.

Date:

(15 / 09 / 14)

Checklist 4: – Incurring Capital Expenditure

Assessed Quality Assurance Rating – N/A

There were no Capital projects in excess of €500k incurring capital expenditure.

	Self-Assessed Compliance Rating: 0– 4	Quality Assurance Compliance Rating: 0–4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	N/A	N/A	
If a construction or ICT project was the contract for a fixed price?	N/A	N/A	
Are suitable management structures in place, commensurate with the scale of projects?	N/A	N/A	
Did management boards/steering committees meet regularly as agreed?	N/A	N/A	
Were Programme Co-ordinators appointed to co-ordinate implementation?	N/A	N/A	
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable level for the scale of the project?	N/A	N/A	
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	N/A	N/A	
Did the project keep within its financial budget and its time schedule?	N/A	N/A	
Did budgets have to be adjusted?	N/A	N/A	
Were decisions on changes to budgets or time schedules made promptly?	N/A	N/A	
Did circumstances ever warrant questioning the viability of the project? (exceeding budget, lack of progress, changes in the external environment)	N/A	N/A	
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	N/A	N/A	
If costs increased was approval received from the Sanctioning Authority?	N/A	N/A	

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	
For projects > €20m were quarterly reports on progress submitted to the MAC or Management Board and to the Minister?	N/A	N/A	
Were prescribed annual tables on projects, completed or in progress and > €20m submitted to the Department of Public Expenditure & Reform?	N/A	N/A	

Quality Assurance Opinion: overall assurance rating – N/A

There were no Capital Projects undertaken in 2013 in the Department.

Self Assessed by: W/V Date: (/ /)

Quality Assurance Unit
Quality Assessed by: _____ Date: (/ /)

Checklist 5: – Incurring Current Expenditure

Assessed Quality Assurance Rating – 3.7

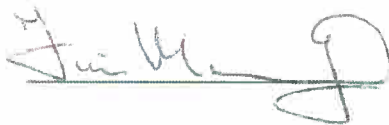
SAMPLE – Asylum Seeker Accommodation	Self-Assessed Compliance Rating: 0-4	Quality Assurance Rating: 0 -4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	4	Yes, the primary purpose of all expenditure is to fulfil the Government's policy on asylum seeker accommodation. Signed contracts are in place with all providers.
Are outputs well defined?	4	4	Yes, all accommodation centres are covered by legal contracts where criteria for service delivery are outlined. Business plans and budgets are in place in RIA
Are outputs quantified on a regular basis?	4	4	The outputs are quantified when the contract is negotiated with the service providers at least on a yearly basis
Is there a method for monitoring efficiency on an ongoing basis?	4	4	<p>Yes, RIA uses a suite of tools to monitor service delivery viz-</p> <ol style="list-style-type: none"> 1) Inspections (i) independent inspection & (ii) Internal Inspections). 2) RIA 'Clinics' (one to one opportunity for Asylum Seekers to speak with RIA) 3) Other site visits by RIA officials. <p>Expenditure is also monitored by the payments database and the budget is discussed at the monthly management meeting together with capacity requirements. Since 2011 6 accommodation centres have been closed. Bed capacity has been reduced from 5,984 to 5,137.</p>
Are outcomes well defined?	4	4	To-date all asylum seekers, who have requested it, have been provided with full board accommodation. Regular inspections ensure high standards are being met.
Are outcomes quantified on a regular basis?	4	4	Yes, there are regular management meeting where the RIA accommodation portfolio is reviewed.
Is there a method for monitoring effectiveness on an ongoing basis?	4	4	Please see above question on monitoring. Inspections, and monthly meetings etc.
Have formal VFM evaluations or other evaluation been completed in the year	3	3	A VFM review was carried out in 2010. Continuous reviews through monthly meetings.

under review?			
Are plans for new evaluations made in good time to ensure that they are completed in time to feed into the annual budget cycle?	3	3	Asylum seeker accommodation is currently the subject of a major High Court Action and RIA will re-assess future evaluations in light of the judgement when it is published.
Are unit costing compiled for performance monitoring?	3	3	Yes, targeted on a quarterly basis.

Quality Assurance Opinion: Overall Assurance rating – 3.7

A review was carried out on the Asylum Seeker Accommodation programme life cycle managed by the Reception and Integration Agency. The review examined the Direct Provision Accommodation programme from its inception in 2000 through December 2013. The Reception and Integration Agency of the Department (Vote 24) follows Departmental and National procedures for incurring expenditure. Objectives are set out and a combination of open tendering and negotiated contracts ensure value for money is being achieved. The VFM review recommended full open tendering for commercial contracts and the RIA is working on how this can be carried out given the constraint that families are embedded in communities with schools, health services and supports. Currently the system of direct provision is being challenged in the High Court and changes to the system are on hold pending the outcome of this challenge. Asylum accommodation needs are monitored, contracts have been reduced to annual renewal with contracts staggered through the year (to enable swift reduction in bed capacity if no longer required) and flexibility is built into contracts to make additional bed capacity available at no additional cost if unused. Six centres have been closed since 2011 and overall contracted bed capacity reduced. Quality is reviewed locally and communicated centrally to RIA. Inspections are also carried out by RIA.

Self Assessed by:



Date:

(15 / 09 / 14)

Quality Assurance Unit

Quality Assessed by:



Date:

(15 / 09 / 14)

6.2 Main issues arising from checklist assessment

- Clearer guidance and targeted training for Public Spending Code Quality Assurance Reporting needs to be developed and provided.
- Revised/Updated sanctions from both the Department and DPER to proceed with the Office of the State Pathologist project should be sought.
- A comprehensive business case and appraisal in line with the Spending Code should be completed in advance of the Project advancing to planning and design stage.
- There should be a set of current expenditure templates available to guide evaluation of new Programmes.
- There should be an Oversight body to manage capital works.

6.3 Main issues arising from the detailed quality assurance checks

- A review of the Office of the State Pathologist project should be carried out prior to proceeding to tender to ensure that the project as designed meets the needs of the Coroners office and the Office of the State Pathologist, that it provides value for money and that it is the most viable option. In future where projects have varied considerably from the original plan a sufficiently detailed appraisal of the revised project should be carried out and appropriate sanction sought.
- There needs to be greater awareness and increased documentation of performance indicators 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.
- Though the Department is the junior partner in the project it should ensure that the Project Board set out formally their terms of reference, the project manager should be formally nominated to coordinate the project among the consortium (Justice / Office of the State Pathologist and Dublin City Council Coroners Office), to manage and monitor the progress with the building project. Appropriately detailed progress reports should be provided by the Project Manager to the Project Board to inform on progress, advise on the budget and track all variations to the project.
- A Capital Projects oversight Board should be put in place in the Department to ensure proper Governance with all capital projects in the Department (Vote 24).
- The procurement of asylum accommodation centres (commercial) should be regularised as set out in the value for money report.

6.4 Next steps: Addressing quality assurance issues

- Further training on the Public Spending Code and feedback from Department of Public Expenditure and Reform on the outcomes of the Assurance reports from the various Departments would ensure standardisation and consistency in returns.
- The Department of Justice and Equality need to ensure that the issues identified in this report (6.2. and 6.3 above) are resolved/implemented in a timely manner.

Inventory Template - Capital

User Guide:

For Departments to know that they are compliant with the Public Spending Code they first need to be aware of the areas of expenditure to which the Code applies in their Department. This sheet is designed to assist Departments to draw up or update your inventories of:

(i) Expenditure Being Considered:

New Capital Projects or Capital Grant Schemes and/or significant extensions to existing programmes/schemes that will involve annual expenditure of €0.5m or more. This should relate to expenditure where final approval in principle has not yet been granted. (These should be banded/identified by anticipated cost i.e. €0.5m to €5m, €5m to €20m, €20m+)

(ii) Expenditure Being Incurred:

Capital Projects or Capital Grant Schemes (annual expenditure >€0.5m) that are incurring expenditure.

(iii) Expenditure that has Recently Ended:

Expenditure should be classified clearly according to the categories set out above and in order of expenditure

Commencement year	Parent Department	Sanctioning Body	Sponsoring Body	Programme type	Number of projects	Project name/Description	Status: Under consideration Being incurred Recently ended	Overall project spend in 2013 €m - taken from out-turn
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Expenditure being incurred

2013 Department of Justi DPER Department of Justir Asset Purchas Multi Asset Purchase - subheads <€0.5m 1.03

Expenditure being considered

2014/15 Department of Justi DPER Department of Justir Asset Purchas Multi State Pathology Building (Shared building with City Mortuary) 0.00

Inventory Template - Current expenditure

User Guide:

For departments to know that they are compliant with the Public Spending Code they first need to be aware of the areas of expenditure to which the Code applies in their Department. This sheet is designed to assist Departments to draw up or update you inventories of:

- (i) Expenditure Being Considered:
New Current Expenditure programmes of significant extensions to existing programmes that will involve annual expenditure of €0.5m or more. This should relate to expenditure where final approval in principle has not yet been granted
- (ii) Expenditure Being Incurred:
Current Expenditure schemes and programmes (annual expenditure greater than >€0.5m) that are incurring expenditure
- (iii) Expenditure that has Recently Ended:
Current Expenditure schemes or programmes (annual expenditure >€0.5m) that were completed or discontinued

Expenditure should be classified clearly according to the categories set out above and in order of expenditure

Commencement year	Parent Department	Programme type	Contracting Body	Vote	Description of Expenditure Class by Vote (Description subhead)	Subhead	Major expenditure element	Status	Current Expenditure or Expenditure Project	Annual Expenditure Cycle Date	Overall Programme spend in 2013 €m - taken from outturn
2013	Department of Justice and Equality	Current	Justice	24	Legal	190411	Fees - solicitors (Legal Aid - Criminal)	Being incurred	Current Expenditure	31-Dec-13	26.45
2013	Department of Justice and Equality	Current	Justice	24	Legal	190408	Fees - counsel (Legal Aid - Criminal)	Being incurred	Current Expenditure	31-Dec-13	17.11
2013	Department of Justice and Equality	Current	Justice	24	Legal	190436	Prison visits - solicitors (Legal Aid - Criminal)	Being incurred	Current Expenditure	31-Dec-13	1.45
2013	Department of Justice and Equality	Current	Justice	24	Legal	190427	Technical Reports (Legal Aid - Criminal)	Being incurred	Current Expenditure	31-Dec-13	0.72
2013	Department of Justice and Equality	Current	Justice	24	Legal	190426	Medical Reports (Legal Aid - Criminal)	Being incurred	Current Expenditure	31-Dec-13	0.66
2013	Department of Justice and Equality	Current	Justice	24	Legal	190301	Court Costs (Immigration Cases)	Being incurred	Current Expenditure	31-Dec-13	4.05
2013	Department of Justice and Equality	Current	Justice	24	Legal	190306	Legal Costs (Asylum & Immigration)	Being incurred	Current Expenditure	31-Dec-13	1.70
2013	Department of Justice and Equality	Current	Justice	24	Legal	131101	Legal Expenses	Being incurred	Current Expenditure	31-Dec-13	3.09
2013	Department of Justice and Equality	Current	Justice	24	Legal	190425	Non-Bail Costs	Being incurred	Current Expenditure	31-Dec-13	2.10
2013	Department of Justice and Equality	Current	Justice	24	Legal	190424	Bail Costs	Being incurred	Current Expenditure	31-Dec-13	1.27
2013	Department of Justice and Equality	Current	Justice	24	Legal	131107	Court Awards	Being incurred	Current Expenditure	31-Dec-13	0.53
2013	Department of Justice and Equality	Current	Justice	24	Legal		Legal - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-13	3.11
					Legal Total						62.24

2013	Department of Justice and Equality	Current	Justice	24	Asylum Accommodation	190176	Commercial Property - Accommodation for Asylum Seekers	Being incurred	Current Expenditure	31-Dec-13	46.56
2013	Department of Justice and Equality	Current	Justice	24	Asylum Accommodation	190106	State Owned Property - Accommodation for Asylum Seekers	Being incurred	Current Expenditure	31-Dec-13	7.69
2013	Department of Justice and Equality	Current	Justice	24	Asylum Accommodation		Asylum Accommodation - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-13	0.04
					Asylum Accommodation Total						54.29
2013	Department of Justice and Equality	Current	Justice	24	Grant Schemes	190601	Payment - Grant	Being incurred	Current Expenditure	31-Dec-13	19.03
2013	Department of Justice and Equality	Current	Justice	24	Grant Schemes	190609	Garda Youth Diversion/Local Drug Task Force Grants	Being incurred	Current Expenditure	31-Dec-13	7.86
2013	Department of Justice and Equality	Current	Justice	24	Grant Schemes	190610	Garda Youth Diversion European Social Fund Grants (submeasures 1 & 2)	Being incurred	Current Expenditure	31-Dec-13	3.73
2013	Department of Justice and Equality	Current	Justice	24	Grant Schemes	190611	Young Peoples Probation Grants	Being incurred	Current Expenditure	31-Dec-13	4.81
2013	Department of Justice and Equality	Current	Justice	24	Grant Schemes	190608	Payment - Administration of Grants	Being incurred	Current Expenditure	31-Dec-13	0.81
2013	Department of Justice and Equality	Current	Justice	24	Grant Schemes		Grant schemes - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-13	0.52
					Grant Schemes Total						36.76
2013	Department of Justice and Equality	Current	Justice	24	Grant in Aid	190606	The Legal Aid Board grant-in-aid	Being incurred	Current Expenditure	31-Dec-13	15.94
2013	Department of Justice and Equality	Current	Justice	24	Grant in Aid	190608	Equality Authority grant in aid	Being incurred	Current Expenditure	31-Dec-13	0.96
2013	Department of Justice and Equality	Current	Justice	24	Grant in Aid	190606	2 Offices - Grant in Aid <€0.5m	Being incurred	Current Expenditure	31-Dec-13	0.59
					Grant in Aid Total						17.49
2013	Department of Justice and Equality	Current	Justice	24	Office Admin Costs	160116	Rent/Lease of Accommodation	Being incurred	Current Expenditure	31-Dec-13	3.14
2013	Department of Justice and Equality	Current	Justice	24	Office Admin Costs	150601	Stationery & General Office Supplies	Being incurred	Current Expenditure	31-Dec-13	1.25
2013	Department of Justice and Equality	Current	Justice	24	Office Admin Costs	190251	Laboratory Supplies - Non-Assets - Forensic Science Laboratory	Being incurred	Current Expenditure	31-Dec-13	1.13
2013	Department of Justice and Equality	Current	Justice	24	Office Admin Costs	130601	Translation/interpretation	Being incurred	Current Expenditure	31-Dec-13	1.02
2013	Department of Justice and Equality	Current	Justice	24	Office Admin Costs	130502	Marketing/Promotional Expenses	Being incurred	Current Expenditure	31-Dec-13	0.96
2013	Department of Justice and Equality	Current	Justice	24	Office Admin Costs	160106	Office Cleaning Costs	Being incurred	Current Expenditure	31-Dec-13	0.87
2013	Department of Justice and Equality	Current	Justice	24	Office Admin Costs	160111	Building & Ground Maintenance	Being incurred	Current Expenditure	31-Dec-13	0.71
2013	Department of Justice and Equality	Current	Justice	24	Office Admin Costs	169330	Major Building/Renovation Works (Non-Asset)	Being incurred	Current Expenditure	31-Dec-13	0.66
2013	Department of Justice and Equality	Current	Justice	24	Office Admin Costs	160141	Building Security	Being incurred	Current Expenditure	31-Dec-13	0.63
2013	Department of Justice and Equality	Current	Justice	24	Office Admin Costs	170101	General Consultancy Services - Office Admin costs - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-13	0.61
2013	Department of Justice and Equality	Current	Justice	24	Office Admin Costs		Office Admin costs - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-13	4.26
					Office Admin Costs Total						15.24
2013	Department of Justice and Equality	Current	Justice	24	CICT	190166	Awards - Compensation for Personal Injuries Criminally Inflicted	Being incurred	Current Expenditure	31-Dec-13	11.29
					CICT Total						11.29

2013	Department of Justice and Equality	Current	Justice	24	Contracted Sces Consultancy	150146	IT Contracted Services	Being incurred	Current Expenditure	31-Dec-13	9.59
2013	Department of Justice and Equality	Current	Justice	24	Contracted Sces Consultancy	130745	Contracted Services	Being incurred	Current Expenditure	31-Dec-13	1.00
2013	Department of Justice and Equality	Current	Justice	24	Contracted Sces Consultancy		Contracted Services - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-13	0.52
					Contracted Sces Consultancy Total						11.11
2013	Department of Justice and Equality	Current	Justice	24	ICT	150136	IT Maintenance - Software - Non-Assets	Being incurred	Current Expenditure	31-Dec-13	1.72
2013	Department of Justice and Equality	Current	Justice	24	ICT	150158	IT Software - Non-Assets	Being incurred	Current Expenditure	31-Dec-13	1.28
2013	Department of Justice and Equality	Current	Justice	24	ICT	140101	Postage - An Post-Fracking Services	Being incurred	Current Expenditure	31-Dec-13	1.15
2013	Department of Justice and Equality	Current	Justice	24	ICT	140205	WAN/LAN Costs	Being incurred	Current Expenditure	31-Dec-13	0.59
2013	Department of Justice and Equality	Current	Justice	24	ICT	150501	Photocopying equipment - Charges	Being incurred	Current Expenditure	31-Dec-13	0.53
2013	Department of Justice and Equality	Current	Justice	24	ICT		ICT - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-13	1.79
					ICT Total						7.06
2013	Department of Justice and Equality	Current	Justice	24	Deportation Repatriation	130708	Repatriation Return Fund (EU)	Being incurred	Current Expenditure	31-Dec-13	1.02
2013	Department of Justice and Equality	Current	Justice	24	Deportation Repatriation	190191	Repatriation (Voluntary Travel Costs)	Being incurred	Current Expenditure	31-Dec-13	0.92
2013	Department of Justice and Equality	Current	Justice	24	Deportation Repatriation		Deportation Repatriation - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-13	1.36
					Deportation Repatriation Total						3.30
2013	Department of Justice and Equality	Current	Justice	24	Travel	120101	Home Travel - Mileage	Being incurred	Current Expenditure	31-Dec-13	1.40
2013	Department of Justice and Equality	Current	Justice	24	Travel	120111	Home Travel - Subsistence	Being incurred	Current Expenditure	31-Dec-13	0.66
2013	Department of Justice and Equality	Current	Justice	24	Travel		Travel - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-13	1.20
					Travel Total						3.26
2013	Department of Justice and Equality	Current	Justice	24	Board Fees	130737	Other Fees	Being incurred	Current Expenditure	31-Dec-13	1.91
2013	Department of Justice and Equality	Current	Justice	24	Board Fees	130736	Board/Tribunal Member's Fees	Being incurred	Current Expenditure	31-Dec-13	0.98
2013	Department of Justice and Equality	Current	Justice	24	Board Fees		Board Fees - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-13	0.16
					Board Fees Total						3.05
2013	Department of Justice and Equality	Current	Justice	24	Utilities	160201	Electricity bills	Being incurred	Current Expenditure	31-Dec-13	1.95
2013	Department of Justice and Equality	Current	Justice	24	Utilities		Utilities - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-13	0.58
					Utilities Total						2.53
2013	Department of Justice and Equality	Current	Justice	24	Asset Purchase		Asset - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-13	1.42
					Asset Purchase Total						1.42
					Grand Total				Current Expenditure	31-Dec-13	229.04

