

National Oversight and Audit Commission

PUBLIC SPENDING CODE

Local Authority Quality Assurance Report 2016

Local Authority 2016 Quality Assurance Reporting under the Public Spending Code

The Public Spending Code (the Code) was developed by the Department of Public Expenditure and Reform (D/PER) and it applies to both current and capital expenditure and to all public bodies in receipt of public funds. According to D/PER, the Code brings together in one place details of the obligations of those responsible for spending public money.

As local authority funding derives from a number of sources, including grants from several Government Departments, it was decided that the Chief Executives of individual local authorities should be responsible for carrying out the quality assurance requirements in Part A04 of the Code and that their reports should be submitted to NOAC for incorporation in a composite report for the local government sector.

NOAC published the 2014 report for the local government sector in February 2016 and the 2015 report in July 2016. The request issued on 27 February 2017 to local authority Chief Executives (at Appendix 1) to submit their 2016 QA reports by 31 May 2017. 30 of the local authorities had submitted their reports by the deadline and the final report was received on 13 July 2017. The additional time given to local authorities within which to provide their 2016 QA reports impacted on NOAC's ability to compile the composite report during the Summer and early Autumn and led to the later publication of the 2016 report this year.

The Quality Assurance reporting requirement consists of the following 5 steps:

1. Draw up an inventory of projects/programmes at the different stages of the Project Life Cycle under the headings of (a) expenditure being considered, (b) expenditure being incurred and (c) expenditure that has recently ended, in respect of all capital and current expenditure projects to a value greater than €0.5m. (Routine administrative budgets already in place are not included in the inventory as only new or extended current expenditure to the value of €0.5m or greater is subject to the application of the Code.)
2. Confirm publication on the local authority's website of summary information on all procurements in excess of €10m related to projects in progress or completed in the year under review and provide a link to the relevant website location. (A new project may become a "project in progress" during the year under review if the procurement process is completed and a contract is signed.)
3. Complete the 7 specified checklists. Only one of each type of checklist per local authority is required and not one per each project/programme. The completion of the checklists is to be based on an appropriate sample of the projects/areas of expenditure relevant to that checklist.
4. Carry out a more in-depth review of selected projects/programmes such that, over a 3-5 year period, every stage of the project life-cycle and every scale of project will be subject to a closer examination. Initially the review requirement was that the value of the projects

selected for the in-depth check each year should be at least 5% of the total value of all projects in the inventory when averaged out over a three year period. This was amended in respect of the 2016 report to a requirement that **revenue** projects selected for in-depth review must represent a minimum of 1% of the total value of all revenue projects in the inventory, while the requirement in respect of capital projects remains 5% of the total value of all capital projects in the inventory. Both of these minimums can be achieved by averaging over a three year period and the requirement as it applies to revenue projects can be achieved through in-depth reviews carried out in the years 2016 to 2018.

5. Complete a short summary report consisting of the inventory, procurement reference and checklists referenced in steps 1 to 3 and the local authority's judgment as to the adequacy of the appraisal/planning, implementation or review work that it examined as part of step 4, the reasons why it formed that judgment and its proposals to remedy any inadequacies found during the entire quality assurance process.

NOAC has reviewed each of the 31 local authority reports for compliance with the requirements of Part A04 of the Code. While the Code requires certification of the reports by Accounting Officers, this formal position does not exist in the local government sector so NOAC requested Chief Executives to certify the reports. The Chief Executives of 27 of the local authorities have certified that the QA report submitted to NOAC reflects the authority's assessment of its compliance with the Public Spending Code. The Carlow County Council QA report was certified by the Deputy Chief Executive and the Dún Laoghaire-Rathdown and Fingal County Councils' reports by the Acting Chief Executive. The certification of Tipperary County Council's QA report was not signed by the Chief Executive.

The Code requires that the QA reports are published on the organisation's website. As at 27 October 2017 NOAC was unable to confirm the publication of the QA report on their website in the case of the following local authorities: Dublin City Council and Carlow, Dún Laoghaire-Rathdown, Leitrim and Louth County Councils.

A summary of the outcome of NOAC's review is at Appendix 2. The overall position is as follows:

Step 1: Inventory of projects/programmes at different stages of Project Life Cycle

The requirement to submit an inventory of all projects/programmes costing greater than €0.5m distinguishing between capital and current expenditure and categorised by expenditure being considered, expenditure being incurred and expenditure recently ended was met without exception. The full inventory of all 31 local authorities is at Appendix 3.

Of the 31 authorities, none had a current expenditure programme recently ended in 2016 and the following 13 authorities did not have a current expenditure project or programme in their 'under consideration' category: Carlow, Galway, Kildare, Kilkenny, Leitrim, Longford, Louth, Roscommon, Sligo, Westmeath and Wexford County Councils and Dublin and Galway City Councils.

The Code requires the inventory to break down capital expenditure being considered, incurred and recently ended between capital projects and capital grant schemes. For the 2016 inventories, the required treatment of capital grant schemes is to include the expenditure as a capital grant scheme where 50% or more is funded by the local authority and to include it with other capital project expenditure where 50% or more is funded by Government grant. In cases of mixed funding, the minority percentage source was to be included as a note. The only local authorities to insert any capital grant scheme data into their inventories were: Cavan, Cork, Fingal, Kilkenny, Leitrim, South Dublin and Wicklow County Councils and Galway City Council and only five of these incurred such expenditure during 2016. Cavan, Donegal, Galway, Longford, South Dublin, Westmeath and Wicklow County Councils and Waterford City & County Council were the only authorities to include notes providing minority percentage sources of mixed funding capital grant schemes. In some of these, the identified percentage suggested that the expenditure had not been included in the correct category. The required treatment is impossible to implement where a capital grant scheme is 50% funded by the local authority and 50% funded by Government Grant, so it might be appropriate for D/PER to review this aspect of the Code requirements for future reporting.

Step 2: Publish Summary Information on Procurements in Excess of €10m

The Code requires public bodies to publish summary information on their websites of all procurements in excess of €10m. Local authorities are required to furnish NOAC with a link to where this summary information on procurement is available. Out of the 31 local authorities, 26 either provided a link from which it could be discerned that no procurement in 2016 had met the criteria or else stated that no procurement in excess of €10m arose in 2016, with several of the latter providing a link to where procurement details would be published if applicable.

Cork County Council indicated that it had provided summary information on procurements in excess of €10m on its website at <https://www.corkcoco.ie/your-county-council/accessibility-maps-publications> and, while the report referenced projects that had been included at the time of publication, it did not indicate whether any of those occurred during 2016. Dún Laoghaire-Rathdown County Council published information on three 2016 procurements at the following link: <http://www.dlrcoco.ie/en/council-democracy/finance/financial-reports>. Kilkenny County Council referred to a procurement item for 2017 as falling within the publication category but did not deal with the position in 2016 and did not provide a website link. Louth County Council referred to a project in progress with a procurement value in excess of €10m and confirmed that this would be published on their website as soon as possible. However, as at November 2017, the only published procurement at https://www.louthcoco.ie/en/Publications/Finance_Reports/Public-Spending-Code/ was advertised in 2013. The link provided by Sligo County Council - <http://www.sligococo.ie/publicspendingcode/> - is to the location of its 2015 and 2016 quality assurance reports and no indication is given in its report as to whether any procurement in excess of €10m arose in 2016.

Step 3: Completion of 7 Checklists

The requirement to complete and submit a set of 7 self-assessment checklists was fulfilled by all local authorities. In the case of a few of the completed checklists, the authority inserted additional information. Longford County Council did not complete Checklist 2, even though it had capital projects under consideration in 2016. Kilkenny County Council deleted the final question on

Checklist 4. Kildare County Council omitted questions 1.9 to 1.12 from Checklist 1, questions 3.5, 3.6, 3.7 and 3.9 from Checklist 3, questions 5.8 and 5.10 from Checklist 5 and questions 6.3 and 6.4 from Checklist 6. No local authority had a recently ended current expenditure programme in 2016, so in all cases Checklist 7 was not applicable. The completed checklists in respect of the 31 local authorities are at Appendix 4.

Step 4: Carry out an in-depth review of selected projects/programmes

All local authorities, without exception, have carried out the in-depth check of a selection of projects from their inventories and have provided information pertaining to the reviews for the purposes of step 5. The information submitted in the vast majority of cases included reports structured in accordance with the template provided in Appendix D of the 'Public Spending Code Quality Assurance Requirements – A Guidance Note for the Local Government Sector' prepared by D/PER with the Finance Committee of the County and City Managers' Association. The proportion of the inventory represented by the expenditure on the projects selected for in-depth review was amended by D/PER for 2016 to an average of 5% of the value of capital projects and 1% of the value of revenue projects to be achieved over a three year period. Most authorities have met this requirement. Even if the requirement had remained an average of 5% of the total inventory value, the following local authorities would still not have been compliant by a margin of more than one per cent: Clare, Cork and Kildare County Councils, Dublin City Council and Waterford City & County Council.

Step 5: Complete a short summary report consisting of the inventory, procurement references and judgment as to the adequacy of the appraisal/planning, implementation or review work examined by the local authority in step 4

This report and associated appendices, as compiled by NOAC, comprise the summary Quality Assurance report in respect of 2016 for the local government sector. The following is a summary extracted from the individual reports provided by the local authorities of their judgment as to the adequacy of the appraisal/planning, implementation or review work that they examined for the in-depth review, the reasons why they formed those judgments and their proposals to remedy any inadequacies found during the entire quality assurance process:

| Carlow County Council | |
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| Total Value of Project Inventory: €69.15m | Value of Projects Subjected to In-Depth Check: €2.4m representing 5.44% of capital and 2.16% of current inventory. |
| Project 1: 10 No. houses at Rathvilly, Carlow (€1.5m) Project 2 : Operation of Public Lighting Network (€900k) | |
| <p>Outcome:</p> <p>Project 1: The housing project is on land purchased in 2009, the repayments on which have been a significant draw on the revenue budget. The waiting list indicates a clear housing need in the area. Construction commenced in July 2016 with a final approved budget of €1.55m.</p> <p>Project 2: The Public Lighting Programme, managed through a specialist IT system called Deadsure, relates to all street lights and lights in housing estates that have been taken in charge. A regionally procured maintenance contract was initiated in the South East region in 2012. Airtricity Utility Solutions were awarded the contract. It was extended to 2019 and may be renewed on an annual basis up to a maximum period of four years ending on 31st March 2021. As part of the maintenance contract, the contractor must provide an inventory of all public lighting in Carlow. This is substantially complete and it is important that this work is completed as soon as possible. The energy supply has been procured from a national framework run by the OGP.</p> | |
| <p>Conclusion:</p> <p>Project 1: Overall, the project was found to comply with the broad principles of the Public Spending Code. The project brief did not include a timeline or 'milestone points'. The tender was advertised on e-tenders in line with proper procurement procedures. The project was managed by an experienced Project Team. An evaluation of the project should be carried out within a specific time frame after the tenants have moved into the houses.</p> <p>Project 2: The operation of the Public Lighting network complies with the broad principles of the Public Spending Code. A high level of value for money is being achieved on the programme as almost all the expenditure is procured through national and regional procurement frameworks. The maintenance contract should be reviewed to ensure the objectives included in the scope are being met.</p> | |

| Cavan County Council | |
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| Total Value of Project Inventory: €200,450,808 | Value of Projects Subjected to In-Depth Check: €20.3m representing 14% of capital and 2% of current inventory. |
| Project 1: N3 Virginia to Maghera realignment (€20.3m). Project 2: Economic Development and Promotion (€1,020,350) | |
| <p>Outcome:</p> <p>Project 1: The prime aim of the road realignment scheme of a section of the N3 that is under consideration is to improve road safety, thereby reducing the number of collisions on this section. That section is known to have very poor vertical and horizontal alignment with numerous commercial and domestic entrances and has significant collision history. The project is currently at the initial appraisal stages with the necessary Transport Infrastructure Ireland (TII) approval sought</p> | |

to carry out a Mini Call-OFF competition for the appointment of Technical Consultants as set out in the relevant Framework Agreement-Lot 1b. On 27/2/2017 the Council awarded the technical consultancy contract for the preparation of the Scheme Concept & Feasibility Study, Project Brief, Project Execution Plan, Health & Safety Plans, Publicity Requirements, Constraints Study & Route Selection Reports.

Project 2: The prime aim of the Economic Development and Promotion programme is to strengthen and support the local enterprise environment and business culture of Co. Cavan. The key activities of the programme are closely linked to operations and service provided by LEO Cavan and its continued existence is very much dependent on the grant assistance allocated by Enterprise Ireland and the support of the Council. All activities including the relevant business grant schemes of LEO Cavan are operated in line with the protocols outlined in the 3 Year Service Level Agreement between the Council & Enterprise Ireland. Funding allocations are strategically managed to ensure maximum outputs and outcomes are achieved and the associated services risks of LEO Cavan are identified and managed accordingly.

Conclusion:

The audit opinion is that the Council appears to be broadly/substantially compliant with the relevant requirements of the Public Spending Code in the case of both projects.

Clare County Council

Total Value of Project Inventory: €374m

Value of Projects Subjected to In-Depth Check: €10m representing 3.16% of capital and 1.4% of current inventory.

Project 1: Clare County Library Project (€8.6m)

Project 2: Landfill Operations and Aftercare (€1.4m)

Outcome:

Project 1: The objective of the project is to construct an architect designed new county public library adjacent to the Glór Theatre in Ennis incorporating an Art Gallery, Local Studies Centre and Library HQ. This is an on-going major project which is still in a relatively early stage. The library will be the lead library in the county and showcase a comprehensive range of services not duplicated elsewhere.

Project 2: The key activities undertaken include managing the leachate and gas emissions from closed landfill sites and reporting same to the EPA. Sample testing and screening is carried out in order to comply with EPA licences. The necessary data and information is available to enable the programme to be subjected to a full evaluation at a later date if required.

Conclusion:

Project 1: Stage 1 was completed in October 2016. The chosen site was submitted to an in-depth appraisal. The project was anticipated to proceed to planning in Q2 of 2017. At this stage the project was broadly in compliance with the Public Spending Code.

Project 2: The controls in place for the management and governance of the programme for Landfill Operations and Aftercare (of the 3 no. sites to which the in-depth review related) provide adequate assurance that there is compliance with the Public Spending Code to-date in relation to this category of expenditure.

| Cork City Council | |
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| Total Value of Project Inventory: €469.4m | Value of Projects Subjected to In-Depth Check: €3.98m representing 0.67% of capital and 1.27% of current inventory. |
| Project 1: Blackrock Harbour and Village Project (€2.2m) Project 2: Kinsale Road Landfill Operation and Recycling Operations (€1,781,969); | |
| <p>Outcome:</p> <p>Project 1: The objective of the plan is to build on Blackrock's unique character as an urban village centre and enhance its potential for increased levels of business, recreation and leisure activity. The project aims to improve the public realm and create a safe, open and attractive pedestrian space and includes a public park, with playground and walking trails, a wide pedestrian plaza at the harbour front, repaving of all footpaths and carriageways, traffic calming measures, street furniture and lighting. Phase 1 – remediation of Blackrock Harbour was completed in December 2016.</p> <p>Project 2: Kinsale Road Landfill ceased waste operations in 2009. The project relates to compliance with the waste licence conditions and with the waste management regulations applicable to closed landfill sites and to power production from the landfill gas. Outputs include the on-going management, environmental monitoring and testing and maintenance of the facility, the generation of power from landfill gas, the operation of a waste and recycling facility and the development and management of an amenity park. Third party contractors manage the operation of the gas infrastructure and the electricity generation plant.</p> | |
| <p>Conclusion:</p> <p>Project 1: The Blackrock Village Project is well managed and it is reasonable to conclude that Cork City Council is in compliance with the Public Spending Code. It is recommended that management update the Standard Operating Procedures for the Appraisal and Management of Projects to reflect PSC requirements, a detailed implementation plan or programme of works should be included in a project brief for the whole life of the project and formal monitoring reports should be prepared.</p> <p>Project 2: While Internal Audit is satisfied that the programme is suitably managed and in compliance with the Public Spending Code, some recommendations were made regarding the Council's practices and methodologies for evaluating, monitoring and assessing current expenditure.</p> | |

| Cork County Council | |
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| Total Value of Project Inventory: €833,021,187 | Value of Projects Subjected to In-Depth Check: €9,589,000 representing 1.6% of capital and 0.51% of current inventory |
| Project 1: Buttevant Street Renovation (€6m); Project 2: "Motor Tax" building renovations (€1.8m); Project 3: Arts Programme Operation (€1.789m) | |
| <p>Outcome:</p> <p>Project 1: The project involved the renovation and reconstruction of aspects of Buttevant's street fabric including; road resurfacing, pavement rehabilitation, street lighting and concealed utilities to improve the street's permeability to both motorists and pedestrians, whilst also providing a more attractive environment for residents and businesses. The project was completed in 2017 and received €2.75m part funding from Transport Infrastructure Ireland.</p> | |

Project 2: The project involved the renovation and reconstruction of the old disused Motor Tax building for use as a community and enterprise public office. A high quality office space using an existing building with lower running costs was achieved although the project did run over initial schedules due to on-going cost discussions with potential contractors.

Project 3: The project involves the promotion and support of Arts in Cork County including; grants, event support, bursaries and art procurement. In practice a wide range of artistic works are funded including events, recitals, festivals and items from individuals. Applications are assessed to ensure that a wide range of projects are promoted from an artistic and geographic viewpoint. The Arts Department issues a report to Members prior to any grant award.

Conclusion:

Project 1: The project ran on budget but ran over initial timeframe as a much higher level of archaeological inspection was required than originally anticipated. The project is considered a success as the town is a more attractive environment and the review considers that the project meets Public Spending Code criteria.

Project 2: The appraisal stage was not documented as fully as it could have been and Steering Group meetings were informal. The in-depth review considers that the project meets Public Spending Code criteria.

Project 3: The Council is examining moving to an online application system as part of the 'Your Council' online platform rollout to further improve efficiency and public accessibility. The review considers that the service is carried out in line with Code guidance.

Donegal County Council

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| Total Value of Project Inventory: €1,137,176,467 | Value of Projects Subjected to In-Depth Check: €3,026,003 representing 0.11% of capital and 1.33% of current inventory |
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Project 1: Social Housing Scheme (8 houses) at Ardara (Molloys Field) (€1,136,141)

Project 2: Landfill Operation and Aftercare (€1,889,862)

Outcome:

Project 1: The objective of this project was to provide high quality housing in compliance with required specifications and standards to meet the needs of social housing applicants in a central location within Ardara Town and to reduce the housing waiting list.

Project 2: The objective of this programme is to maintain 6 closed landfill sites and comply with the Environmental Protection Agency licence and applicable regulations. Key activities include managing the leachate and gas emissions and reporting same to the EPA and sample testing and screening.

Conclusion:

Project 1: The controls in place for the management and governance of the Ardara project provide adequate assurance that there is compliance with the Public Spending Code to date.

Project 2: The controls in place for the management of the Landfill Operations and Aftercare programme provide adequate assurance that there is compliance with the Code to date.

Dublin City Council

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| Total Value of Project Inventory: €1,159m | Value of Projects Subjected to In-Depth Check: €51.8m representing 6.9% of capital and 1.6% of |
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| | current inventory |
| Project 1: Dominick Street East Side Regeneration (€24m) Project 2: Dolphin House Phase 1 (€19.5m) Project 3: Regulatory Compliance in relation to salaried payroll expenditure on sick pay (€8.3m) | |
| <p>Outcome:</p> <p>Project 1: The overall finding for the Dominick Street East Side Regeneration review is that the approach applied to the appraisal stage complied with Public Spending Code requirements and 3 recommendations were made in relation to enhancing future processes and management.</p> <p>Project 2: The overall finding for the Dolphin House Phase 1 review is that the approach applied to the implementation stage complied with Public Spending Code requirements and a recommendation was made in relation to quantifying of operational life cycle costs.</p> <p>Project 3: The overall finding for the salaried payroll expenditure in relation to sick pay review is that Internal Audit can give adequate assurance that the policies, procedures and controls are in line with regulations and guidelines for the payment and calculation of Salaried Sick Pay in Local Authorities. 4 recommendations were made and areas for improvement were identified as a result of the audit.</p> | |
| <p>Conclusion:</p> <p>The in-depth checks have demonstrated a good level of compliance with the Public Spending Code, with no major issues or concerns being highlighted through the process. Areas for improvement identified will be incorporated into project governance within the organisation and progress monitored so as to ensure continued high compliance with the Code by the City Council.</p> | |

| Dún Laoghaire-Rathdown County Council | |
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| Total Value of Project Inventory: €499,907,900 | Value of Projects Subjected to In-Depth Check: €45,683,800 representing 13% of capital and 1.8% of current inventory |
| Project 1: DLR Lexlcon Central Library and Cultural Centre (€42,500,000) Project 2: Social Housing Leasing (€3,183,800) | |
| <p>Outcome:</p> <p>Project 1: Internal audit examined the controls in place for the Lexicon Central Library and Cultural Centre and Deloitte conducted a review of procurement and contract management in Q1 2017 in which no significant findings were identified.</p> <p>Project 2: As at April 2017, the Council had 277 leased properties under the various long-term social housing leasing schemes. There was a planned increase in budget for 2017 to increase the number of private rented dwellings being made available for social housing. This scheme was examined in order to assess if the practices implemented are of a high standard.</p> | |
| <p>Conclusion:</p> <p>Project 1: The project has complied with the standards set out under the Public Spending Code for the implementation stage. Internal Audit recommended that document templates should be developed and circulated for all project life-cycle stages and that the balanced scorecard approach could be developed for management use.</p> <p>Project 2: Internal Audit recommended that the leasing of properties continues to be managed in the current manner and considers there is substantial assurance of compliance with the Public</p> | |

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| Fingal County Council | |
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| Total Value of Project Inventory: €500,815,843 | Value of Projects Subjected to In-Depth Check: €13.29m representing 3.4% of capital and 1.9% of current inventory |
| Project 1: Fry Model Railway/Casino (€2m) Project 2: Hole in the Wall Road, Baldoyle (€3.3m) Project 3: Cappaghfinn Phase 1 - 14 Units (€2.6m) Project 4: Donabate Library (€0.75m) Project 5: Public Lighting (€4.64m) | |
| Outcome: Project 1: The objective is to restore the historic Malahide Casino House Building and to return the Fry Model Railway Museum to Malahide and present it to the public as a visitor attraction and educational centre. A bequest of €1.5m was used to finance the purchase of the property and the railway collection and it is intended that the Council will provide partial financing to cover the full capital cost of the restoration, extension and new exhibition and to complete the project. Project 2: This scheme will provide for an improved junction and associated road infrastructure that will link with the recently upgraded Hole in the Wall Road to a Quality Bus Corridor from the city boundary running south and to the Drumnigh Road at Mayne Road. The project is at an early stage of development and has had funding approved. The project was initially proposed in 2006 as part of the larger project 'Mayne Road and Coast Road Upgrade Scheme' and the Consulting Engineers were appointed from a Framework Agreement for Civil Engineering Projects for Road Schemes at that time. Due to the economic downturn, the project was shelved and was not progressed until 2013. The original Consulting Engineers were re-appointed when the project was reappraised and this element of the project was proceeded with in isolation. Project 3: The object of the Cappaghfinn Project Phase 1 was to construct 14 social dwellings on a site acquired from the developer of the adjacent private estate in fulfilment of Part V obligations, which would be used to accommodate applicants on the housing waiting list in the Blanchardstown Area. The dwellings have been completed and allocated. Project 4: The objective of this project was to provide a new library facility within Donabate Portrane Community and Leisure Centre. Project 5: The supply and maintenance of the public lighting service over the network, consisting of 32,400 lights over a geographical area of 452 km ² spanning rural, urban and suburban communities and which contains several key elements of national and regional infrastructure, including the M1, M2 and N3 national primary roads. | |
| Conclusion: These projects provide satisfactory assurance that there is compliance with the Code. | |

| Galway City Council | |
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| Total Value of Project Inventory: €117,054,597 | Value of Project Subjected to In-Depth Check: €4.8m representing 6.6% of current inventory |
| Project: Debt Management Unit | |

Outcome:

The Debt Management Unit (DMU) was established in 2006 with the intention of exploiting the benefits of consolidated invoicing; to enhance the specialism of debt management; and help with minimising the administrative costs involved. The DMU have responsibility for three major income areas; Commercial Rates, Housing Rents and Housing Loans. They also monitor all other debtor accounts within the City Council. The system in place in the Debt Management Unit to write-off uncollectable commercial rates debts, along with the required supporting evidence, is working well in practice from samples reviewed during the audit.

Conclusion:

There were no substantive issues that would cast doubt on the Council's compliance with the Public Spending Code. There was an identified need to adopt written policies on bad debts in order to ensure their consistent application. Also, forbearance tests should be put in place to provide independent third party assurance as to the accuracy of the debtor values.

Galway County Council

Total Value of Project Inventory: €1,488,161,110

Value of Projects Subjected to In-Depth Check: €59,167,272 representing 3.8% of capital and 6.5% of current inventory

Project 1: Kilconnell Landfill Site (€45,600,792)

Project 2: N17 Carrownurlaur to Ballindine minor road scheme (€6,816,194)

Project 3: Service Division (Administration of Rates) (€6,750,286)

Outcome:

Project 1: Following the liquidation of the assets of the private operator of Kilconnell Landfill in 2012, Galway County Council agreed to manage the facility for a 3-year period from 2013 to 2016. During 2014 it was deemed unsustainable to continue the arrangement from a cost point of view, which led to further consideration of options for the future of the landfill. The most viable option was for the Council to continue operation of the landfill site to offset operational and capital costs and to continue with required aftercare works. Landfilling operations will expire in 2018/2019 when waste acceptance to the site will cease and aftercare works will continue to 2048.

Project 2: The upgrade and improvement of 2.4km of road and associated side-road junctions for the purpose of improving capacity, road safety and journey times and maximising the benefits of the N17/18 PPP scheme.

Project 3: For the purpose of this exercise, the cost of rates administration was examined as the increase between 2015 and 2016 was €1,027,054, mainly relating to write-offs and bad debt provision. The €512,494 increase in rates write offs in 2016 was largely due to an additional strike off being required for an area without a Revenue Collector from June 2013 to December 2013 (due to untimely death), which meant that the strike offs at the end of 2013 were insufficient. This situation carried forward through 2014 and 2015 so in mid-2016 the decision was taken to do an extra strike off for the area. This was also consistent with the recommendations of the Debt Management Project (2016). The rates bad debt provision was increased by €465,099 in 2016. The bad debt provision is reviewed each year to ensure there is adequate cover for doubtful debts.

Conclusion:

Project 1: Internal Audit is satisfied that the appraisal, planning and implementation stages of this

project were in compliance with the terms of the Public Spending Code.

Project 2: Some pending disputed payment claims referred to conciliation may increase the scheme budget. Internal Audit meetings and discussions with the project co-ordinator and other relevant engineers involved with the project indicate that there was satisfactory compliance with the Public Spending Code standards. Internal Audit concluded that staff working with capital projects would benefit from periodic updates on Code training.

Project 3: The delivery of the programme complies with the standards set out in the Public Spending Code. Increased debt monitoring and management actions were recommended.

| Kerry County Council | |
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| Total Value of Project Inventory: €591.95m | Value of Projects Subjected to In-Depth Check: €23,761,000, representing 4.67% of capital and 1.72% of current inventory |
| <p>Project 1: N70 Kilderry Bends Improvement Scheme (€9.985m)</p> <p>Project 2: Lispole to Ballynasare Lr & Ballygarret to Camp (€11.5m)</p> <p>Project 3: Housing Adaptation Grants 2016 (incl. Admin & Overhead costs) (€2.276m)</p> | |
| <p>Outcome:</p> <p>Project 1: The scheme involves the design and construction of a re-aligned 3.5km section of the N70 National Secondary road and is still underway. Internal Audit carried out an extensive examination of documentation including files, reports, minutes of meetings, e-mail records, tendering and procurement documentation, monitoring and progress reports. Consideration was also given to identified risks and project management structures and processes.</p> <p>Project 2: This project forms part of the N86 Dingle to Annascaul & Gortbreagogue to Camp Road project which was approved by An Bord Pleanála in 2014. It is expected that the approved project will be constructed in a number of phases in the coming years. This project is the first phase of the overall plan. The project comprises two discrete sections, 18km apart, totalling 4km and comprises for the most part on-line widening/re-alignment and is still underway.</p> <p>Project 3: Three grant types comprise the Housing Adaptation Scheme - (1) Mobility Aids Grant; (2) Housing Adaptation Grant for People with a Disability; and (3) Housing Aid for Older People Scheme.</p> | |
| <p>Conclusion:</p> <p>Project 1: The review demonstrated a high level of compliance with the principles of the public spending code - appraisal, planning/design. Internal Audit is satisfied that strong governance processes are in place, in conjunction with Transport Infrastructure Ireland, that ensure management and oversight. Decisions and approvals are documented; clear procurement processes are utilised and accord with Financial Policies and Procedures of Kerry County Council; there is strong evidence of assessment and consideration of options and risks.</p> <p>Project 2: Internal Audit has formed the view that the project is well managed and complies with the Public Spending Code. There is strong evidence of appraisal of options, identification of risks clear decision making, monitoring and control. There is also evidence of on-going communication with stakeholders on developments and with the community, as part of the public consultation process on land acquisition. The records maintained by Kerry NRDO in relation to this project are substantial, clear, easily retrievable and legible. Internal Audit recommends that the learning from the review should inform the management of future processes.</p> | |

Project 3: Some areas were identified where improvements can be made. Housing Management reviews should be specifically documented in the records of the review meetings. The existing procedures document/manual should be reviewed and expanded to incorporate procedures governing the engineering assessment and content of engineering reports. Delegations and arrangements for authorising grant payments to individuals should be reviewed in conjunction with the Finance Department to ensure consistency with other approval limits.

| Kildare County Council | |
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| Total Value of Project Inventory: €676m | 2016 Value of Projects Subjected to In-Depth Check: €8,839,258 representing 2.43% of current and 0.97% of capital inventory |
| Project 1: Housing Adaptation Grants Programme - €6,334,141) for the years 2013-2015 Project 2: Leinster Bridge Rehabilitation (Part 1) - €2,167,530 Project 3: Leinster Bridge Rehabilitation (Part 2) - €2,916,171 | |
| Outcome: Project 1: Internal Audit reviewed Kildare County Council's administration of the Mobility Grant, Housing Adaptation for Disabled Persons and Housing Aid for Older People schemes over the period 2013 to 2015. Project 2: This scheme involves remedial works to five bridges (2 in Offaly, 1 in Carlow, 1 in Kilkenny and 1 in Laois) on which Kildare County Council was the lead authority under an agreement under section 85 of the Local Government Act 2001. The Bridge Rehabilitation works include replacement of bridge parapets; concrete repairs; masonry repairs and installation; construction of rubbing strips; scour repair works; strengthening and replacement of structure and associated remedial works; diversion of services adjacent to bridges; traffic management; site clearance; demolition of structures. Project 3: The scheme involves the rehabilitation of 3 bridges in Longford, 2 bridges in Meath and 1 in Roscommon. The works involve the following - traffic diversions, traffic management systems, liaison with relevant third parties, speed restrictions, structural surveys, temporary and permanent diversion of services, site clearance, service ducting, etc. | |
| Conclusion: Project 1: Internal Audit found substantial assurance that the administration of the grants is in compliance with the Public Spending Code. It recommended putting procedures in place to track payments, claims and recoupments and reconciliations of these and using a separate form for recouping Occupational Therapist funds. Projects 2 & 3: It is the opinion of Internal Audit that these projects are in substantial compliance with the requirements of the Public Spending Code with a robust system of risk management, control and governance in place throughout the projects and key milestones and objectives met on an on-going basis. The reviews highlighted issues regarding the administration of the Agresso Financial Management System as some expenditure and incomes were not coded to the correct area in Agresso FMS. Steps were since taken to rectify this. | |

| Kilkenny County Council | |
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| Total Value of Project Inventory: €189,180,194 | Value of Projects Subjected to In-Depth Check: |

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| | €9,723,453 representing 6.9% of capital and 1.85% of current inventory |
| Project 1: N76 Callan Road Realignment Scheme (€8,500,000) Project 2: Revenue Expenditure to operate and maintain Public Lighting system (€1,223,453) | |
| Outcome: Project 1: The scheme extends for 4.38km from the N76 Callan Road Roundabout to the Brownstown Junction, consisting of 2.3km of a new and/or realignment road, 2.08km of online road improvements and associated works. It also includes the provision of approximately 2.8km of facilities for cyclists and pedestrians with new public lighting. The expected works completion date is Q2 2018. Project 2: Kilkenny County Council is responsible for the maintenance and provision of street lights and lights in housing estates that have been taken in charge. It provides 9,700 public lights throughout the county. A specialist IT system manages the public lighting system. Maintenance is contracted to Airtricity Utility Solutions for an initial two-year period from April 2017. Almost all the expenditure is procured through National and Regional Procurement Frameworks. | |
| Conclusion: Project 1: The operation of the N76 Callan Road Realignment Scheme complies with the broad principals of the Public Spending Code. Most expenditure relates to land acquisition and the provision of services by the contractor. Project 2: The operation of the Public Lighting network complies with the broad principals of the Public Spending Code. The Council's Project Supervisor should continue to monitor the maintenance contractor's performance using predetermined indicators. | |

| Laos County Council | |
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| Total Value of Project Inventory: €135,754,705 | 2016 Value of Projects Subjected to In-Depth Check: €7,297,520 representing 7.4% of capital and 2.25% of current inventory |
| Project 1: CAS - Acquisition of 16 no. of housing units at an estimated cost of €2,168,243 Project 2: Construction of 33 Social Housing Units at Conniberry Way, Portlaoise at an estimated cost of €5,358,529 Project 3: Provision of Public Lighting – 2017 budgeted cost of €1,196,000 | |
| Outcome: Project 1: The main objective of this project under the Capital Assistance Scheme was the purchase by Clúid Housing Association of 16 No. Housing Units to provide housing for 15 homeless households or households threatened with homelessness and for 1 family with a member having a disability on the housing waiting list. To date, 12 no. housing units have been purchased and the purchase of a further 2 units is in progress. This has been achieved within the budget approved by the Department. The onus is on Clúid Housing Association to complete all house purchases as soon as is practicable. Project 2: The main objective of this project is the construction of 33 no. housing units to provide housing for 33 homeless families on the housing waiting list. The contract completion date of March 2018 is expected to be comfortably met. Project 3: The main objective of the public lighting programme is to provide public lighting on local, | |

regional, and national roads and in towns and villages throughout the county. There were 8,287 public lights across the county in 2016. The current contracts for energy supply and maintenance reflect the best value available at the time of award. The energy supply contract was procured under a National Framework by the Office of Government Procurement. The maintenance contract expires at end August 2017 and the energy supply at end October 2018.

Conclusion:

Project 1: It is the opinion of Internal Audit that Laois County Council is in substantial compliance with the Public Spending Code in respect of its responsibilities under the Capital Assistance Scheme in relation to the Cluid Housing Association Project. A post project review can't take place until the remaining 2 houses have been purchased.

Project 2: It is the opinion of Internal Audit that Laois County Council is in substantial compliance with the Public Spending Code and the Capital Works Management Framework in respect of the Conniberry Way Social Housing Scheme.

Project 3: Internal Audit considers that Laois County Council is in substantial compliance with the Public Spending Code in respect of its responsibilities for the provision of its public lighting programme. It recommends that adequate consideration and planning is given to the process of identifying future public lighting requirements each year so that the budget can be accurately established and adhered to.

In completing the checklists, the Council concluded that additional work will have to be done in respect of carrying out post project reviews.

Leitrim County Council

Total Value of Project Inventory: €69,990,000

Value of Projects Subjected to In-Depth Check: €6.1m, representing 14.7% of capital inventory

Project 1: Extension to the Áras main Council Building (€5.5m)

Project 2: ICT Strategy (€600,000)

Outcome:

Project 1: Leitrim County Council originally occupied the old Courthouse and the old Jail in Carrick-on-Shannon. A new wing was then added, which joined the Courthouse and the Jail and this became the Áras, which now accommodates c.110 staff. The Council has offices in 4 other locations across Carrick-on-Shannon with 45 staff. The accommodation across the various locations is considered inefficient and the buildings are not fit for purpose. The main objective of the project is to provide more office and work space and to accommodate all 155 staff in one building fit for purpose by extending the Áras building. The design contract was awarded to Bluett & O'Donoghue Architects after a review of 5 tender offers. The construction is expected to commence in 2018 and take approx. 15 months.

Project 2: The importance of technology has increased for Leitrim County Council to drive efficiencies in work practices and service delivery to its wide range of customers. However, a lack of ICT investment in recent years has resulted in out of date and end of life applications reducing efficiency and increasing security concerns and requiring increasing technical support internally and externally utilising valuable resources. Upgrading and modernising the existing out of date software and hardware will allow Leitrim County Council to provide the best possible service to their customers by keeping up with current IT standards and encourage innovation.

Conclusion:

Project 1: The Council's Internal Auditors consider that the project complies with the standards set out in the Public Spending Code and the first 5 stages have been completed successfully.

Project 2: Satisfactory assurance exists to indicate that the Local Authority is in compliance with the Public Spending Code.

Limerick City & County Council

Total Value of Project Inventory: €764,253,818

Value of Projects Subjected to In-Depth Check: €32,376,000 representing 7.12% of capital inventory

Project 1: Foynes to Limerick Road Improvement Scheme (Capital Expenditure) €7m

Project 2: Regeneration Southill Area Centre (Churchfield Site) (Capital Expenditure) €10.376m

Project 3: Mungret Road Improvement Scheme (Capital Expenditure) €4m

Project 4: Flood Protection St Marys Park, Corbally Banks, Condell Rd (Capital Expenditure) €11m

Outcome:

Deloitte Internal Audit, on behalf of Limerick City & County Council Audit Committee, completed an in-depth review of these projects. [No further information was provided.]

Conclusion:

Deloitte concluded that for this sample Limerick City & County Council were compliant with the requirements of the Public Spending Code. The level of compliance reported on the 7 checklists would suggest that there are elements of the expenditure life cycle that could be improved.

Longford County Council

Total Value of Project Inventory: €52,425,001

Value of Projects Subjected to In-Depth Check: €3,092,245 representing 7.37% of capital and 5.08% of current inventory

Project 1: Acquisition of 4 Fire Appliances €1.376m

Project 2: Rental Accommodation Scheme and Social Housing Leasing €1,716,245

Outcome:

Project 1: Longford County Council is the lead authority to purchase four fire appliances - one for itself and one each for Monaghan, Laois and Louth County Councils. The request for tender for four Class B Fire Appliances was prepared by the Senior Assistant Chief Fire Officer in consultation with the other 3 local authorities. The tender evaluation was carried out in January 2016 and it was awarded to High Precision Motor Products Ltd. The four appliances are due to be delivered by end January 2018.

Project 2: The revenue expenditure Rental Accommodation Scheme programme involves processing individual applications for housing support on both the RAS and social housing leasing schemes. During 2016 there were 17 new RAS tenancies and 39 new social housing leases.

Conclusion:

Project 1: The quality of the appraisal process was not examined as appraisal was carried out at Departmental level. Consideration should be given to expanding acquisitions on a regional basis to reduce the administrative burden.

Project 2: The project is deemed compliant with the Public Spending Code on the basis that targets

set by the Department were achieved in 2016. There were recommendations that a procedures manual for the schemes should be put in place and that the national iHouse system should be enhanced to incorporate both schemes and alleviate the need to use spreadsheets.

| Louth County Council | |
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| Total Value of Project Inventory: €253.2m | Value of Projects Subjected to In-Depth Check: €11m representing 5.46% of capital and 2.2% of current inventory |
| Project 1: Public Lighting €1.9m Project 2: Purchase of Vacant Units €4.8m Project 3: N2 Blakestown Cross Road Upgrade €1.7m Project 4: N53 Barronstown Upgrade Phase 3 €2.6m | |
| Outcome: Project 1: This project relates to the contract to repair and maintain public lighting equipment and related services in the counties of Louth, Monaghan and Cavan, responsibility for the provision of safe lighting having transferred from national to local government after the 2008 economic crisis. The contract was awarded in December 2014. The procurement and implementation stages of the project were reviewed. Project 2: This project relates to the Louth County Council Capital Investment Programme as part of the Council's approved 2016-2018 Social Housing Project Plan to purchase and refurbish derelict/distressed properties for the benefit of individuals and families on the social housing waiting list, involving the use of compulsory purchase orders. The project involves 24 vacant/derelict properties in Dundalk and 12 in Drogheda. Project 3: This project related to the upgrade of the N2 Blakestown Cross (Ardee) road network, including road works to widen and level off an existing road surface as well as incorporating a new site entrance to a dwelling house. The scheme was delivered during the winter of 2016/2017. Project 4: This project related to 1km of the N53 Barronstown to Hackballscross Realignment that had been sought by the Council for more than 10 years as the existing carriageway had been identified as high risk. The scheme was delivered during the winter of 2016/2017. | |
| Conclusion: The Internal Audit review of the projects found compliance with the Public Spending Code with some improvement necessary. Recommendations were: <ul style="list-style-type: none"> ◦ The Council should carry out a formal post project review of all capital projects that exceed a certain threshold at a suitable time after completion. ◦ The Council should review the completion of a project file checklist that relates to the requirements of the Code. ◦ The Council should document a standardised methodology/framework of the project/contract management principles to be used by staff. ◦ The Council should provide staff involved in the delivery and management of projects with updated Public Spending Code training. In relation to project 1, budget vs. spend figures over the lifetime of the contract were not available for inspection at the point of the review. | |
| Mayo County Council | |
| Total Value of Project Inventory: €652,633,057 | Value of Projects Subjected to In-Depth Check: |

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| | €42,792,280 representing 7.93% of capital and 1.26% of current inventory |
| Project 1: Rural Water Bundle 1 (Group Water) €7,036,817 Project 2: Treatment Contract Bundle 2 (Group Water) €34,071,335 Project 3: Public Lighting €1,684,128 | |
| Outcome: The Internal Auditor's report noted that there were no significant findings identified during the review, while there was one important finding identified, viz. one instance was noted where work had commenced prior to a contract being executed. The Council responded that it will ensure all staff are made aware of the importance of formalising and documenting all contracts in advance of implementation. Minor findings were that the reporting processes for evaluation of work performed by the contractor have not been formalised, two instances were noted where the status of tenders on supplygov.ie was not updated after contracts were awarded and an action plan to address areas for improvement identified on the Public Spending Code checklists had not been provided. | |
| Conclusion: The in-depth checks carried out revealed some issues that need to be addressed and steps will be taken by the Council to implement the recommendations of the reviews. | |

| Meath County Council | |
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| Total Value of Project Inventory: €361,619,587 | Value of Projects Subjected to In-Depth Check: €12,322,937 representing 3.27% of capital and 3.72% of current inventory. |
| Project 1: Housing Development at Connaught Grove, Athboy, Co Meath (€8,278,690) Project 2: Knockharley Landfill Levy (€4,044,247) | |
| Outcome: Project 1: The housing development at Connaught Grove, Athboy forms part of the overall housing construction programme undertaken by the Council in response to the need for suitable, high quality accommodation for families who are on the Council's waiting list. The project represents phase 1 of the development and consists of 32 housing units which are a mixture of 4-bed, 3-bed and 2-bed units. They are timber framed, triple glazed, A rated and energy efficient, will be constructed to the highest standards and will have a 60 year lifespan. The project work programme shows Phase 1 of the scheme at practical completion stage by June 2018. Project 2: The administration of the landfill levy under the 2015 Regulations involves collecting and transmitting the levy to the Environment Fund, furnishing monthly returns, auditing privately owned sites annually, reporting to the Minister on each inspection and audit and publishing an annual report before end February. The in-depth review relates to the landfill site at Knockharley, Kentstown, Co. Meath, which is run by a private operator. | |
| Conclusion: Project 1: It is considered that the initial decision to go ahead with the project was soundly based and that the project has been well managed during the planning and design phase. It provides satisfactory assurance of compliance with the Public Spending Code. Project 2: In so far as the Council's compliance with the Waste Management (Landfill Levy) Regulations 2015 contributes to national waste management policy implementation, it is considered | |

that the programme provides substantial assurance that there is compliance with the Public Spending Code. Internal Audit recommended publication of the annual reports on the Council's website.

| Monaghan County Council | |
|--|--|
| Total Value of Project Inventory: €141,420,000 | Value of Projects Subjected to In-Depth Check: €5,157,250 representing 3.7% of capital and 3.5% of current inventory |
| Project 1: Landfill Operation and Aftercare (€1.96m) Project 2: Purchase of 16 houses at Kilnacloy (Railway View, Monaghan) (€3,197,250) | |
| <p>Outcome:</p> <p>Project 1: The operation and aftercare activities at Scotch Corner Landfill include site inspections, waste intake and compaction, management, monitoring and reporting of various elements to the EPA to ensure licence compliance, together with preparation of quarterly and annual returns to the EPA, various infrastructure service and repairs, procurement of goods and service, and the general operational work associated with the management of the landfill.</p> <p>Project 2: In response to an advertisement for tenders, the scheme at Kilnacloy was submitted by a developer as a proposal whereby the developer will design and build the houses and sell them to the Council. It is envisaged that the project will be completed in late 2018 or early 2019, having been delayed by an appeal of the planning permission.</p> | |
| <p>Conclusion:</p> <p>Project 1: The information examined as part of the Internal Audit review indicated satisfactory compliance with the relevant elements of the Public Spending Code.</p> <p>Project 2: A sample of documentation examined as part of the review indicated that there is general compliance with the standards of the Public Spending Code. The recommendation that weaknesses identified in relation to the contract details (use of company name, not dated, signature in wrong place) be addressed was accepted.</p> | |

| Offaly County Council | |
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| Total Value of Project Inventory: €87,141,464 | Value of Projects Subjected to In-Depth Check: €6,931,466, representing 9.9% of capital and 6.7% of current inventory |
| Project 1: Rental Accommodation Scheme/Social Housing Current Expenditure Programme (€3,555,165) Project 2: Tullamore Arts Centre (€3,376,301) | |
| <p>Outcome:</p> <p>Project 1: Offaly County Council has a management structure in place for programme delivery, oversight and co-ordination. Expenditure is reviewed and evaluated against budget on an on-going basis and controls are in place that should ensure that objectives are fully achieved. There are regular management team meetings and progress reports to ensure that budgeted costs and targets/timeframes are met.</p> <p>Project 2: The objective of this project, which is currently at Appraisal/Design stage, is to provide a Community Arts Centre for Tullamore, which will be debt free and operate on a minimum of a</p> | |

breakeven basis. The original plan was to construct an Arts Centre in Kilbride and the revised plan is to convert an existing building. There was significant spend on the original project and there is a budget shortfall on the existing project that needs to be addressed.

Conclusion:

Project 1: Based on the review of documentation/data, this programme provides substantial assurance that there is compliance with the Public Spending Code. Extending the use of the iHouse system for recording data on both RAS and Leasing would be a good step towards improving record keeping and utilising resources available.

Project 2: A satisfactory assurance rating was given to the adequacy and effectiveness of the risk management, control and governance of this project. Up to date projections of revenue/ expenditure should be published and tested for robustness before any further funding decision is made and a process to document all key decisions for the project should be established. A limited assurance rating on the ability of the project to deliver the objectives was given.

Roscommon County Council

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| Total Value of Project Inventory: €444,769,455 | Value of Projects Subjected to In-Depth Check: €182,556,582, representing 46.4% of capital and 1.62% of current inventory |
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Project 1: Public Lighting (€856,582)
 Project 2: N5 Ballaghaderreen to Longford (€181,700,000)

Outcome:

Project 1: The project involves the upkeep and running costs of all public lighting in Co. Roscommon. Maintenance is carried out under contract. [No further information about the review of this expenditure was provided.]

Project 2: The objective of this capital investment project is to upgrade the N5 National Primary Road between Ballaghaderreen and Longford. The review related to the business case for the project, which is at an early stage of development. The documentation prepared is generally consistent with the Public Spending Code guidelines.

Conclusion:

Projects 1 & 2: The in-depth checks did not highlight any major issues that reflect negatively on the Council's compliance with the Public Spending Code and overall there is satisfactory assurance on the level of compliance in the organisation. The completion of the checklists relating to specific types of expenditure highlighted some areas to be examined including appraisal and performance measurement/reporting and Checklist 1 highlighted the need for relevant training to be introduced in the organisation.

Sligo County Council

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| Total Value of Project Inventory: €311.9m | Value of Projects Subjected to In-Depth Check: €6,577,964 representing 2.5% of capital inventory. |
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Project: Nazareth Housing Association - Provision of 49 Social Housing Dwellings (€6,577,964)

Outcome: This is an approved housing body Capital Assistance Scheme project. The development consists of 48 no. single bedroom two person dwellings aimed at the elderly community together

with a three bedroom caretaker home in grounds owned by the HSE and adjacent to a newly constructed nursing home for acute elderly care. The units were substantially completed in 2012.

Conclusion: The delivery of the project generally complies with the standards set out in the Public Spending Code. The preparation of a Project Specific Template for capital projects covering administration and technical issues to inform management was recommended. The completion of a post project review during 2017 was recommended. The Council concluded that the quality assurance process has assisted in identifying areas where there are weaknesses and where improvements are required.

South Dublin County Council

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| Total Value of Project Inventory: €498,471,113 | Value of Projects Subjected to In-Depth Check: €5,864,300 representing 1.5% of capital and 0.8% of current inventory |
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Project 1: Round Tower Visitor Centre and Public Garden (€4,000,000)

Project 2: Outdoor Leisure Areas Operations (€1,864,300)

Outcome:

Project 1: The project involved the repair and adaptation of existing buildings, the design of one new building and the creation of new public spaces and gardens at the Round Tower site in Clondalkin village, to accommodate a visitors' centre for South County Dublin. As a vacant and underused corner site, the development will contribute to the visual quality and security of the location. It is scheduled for completion in June 2017.

Project 2: The objective of the increase in revenue expenditure on outdoor leisure areas operations in 2017 under consideration is to improve the appearance of the county in the interest of economic development by carrying out an outdoor maintenance and improvement programme, including scheduled grass cutting, improving the landscaping on the approach roads to the county, and developing and putting in place a tree management strategy to include an annual pruning and replacement programme.

Conclusion:

Project 1: The Clondalkin Round Tower Visitor Centre and Public Garden project was reviewed for compliance with the Public Spending Code under the status of expenditure being incurred in 2016. Internal Audit is satisfied that the delivery of the project substantially complies with the standards set out in the Code. There was a recommendation that the record keeping by the two sections involved in the project be co-ordinated.

Project 2: The overall net increase of €1.8m comprised of a number of different expenditure elements. Elements in relation to improvement in service, while having clear objectives and expected outcomes, would have benefited from a more robust appraisal of the current service to illustrate links between objectives, inputs, activities and outputs. This would demonstrate and substantiate the gap between the current and proposed service. Other expenditure elements were considered compliant with the Code. Recommendations to improve appraisal processes were agreed with management.

Tipperary County Council

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| Total Value of Project Inventory: €249.96m | Value of Projects Subjected to In-Depth Check: €4.61m representing 1.9% of capital and 1.8% of current inventory |
| Project 1: Construction of 6 houses for families at Cabragh Bridge, Thurles (€2,254,424) Project 2: Operation, Maintenance and Aftercare of Landfills (€2,356,010) | |
| <p>Outcome:</p> <p>Project 1: This project involves the construction of six units at Cabragh Bridge, Thurles as part of the Council's aims set out in the Traveller Accommodation Plan 2014 - 2018. The work comprises preparatory works, construction of 6 no. group houses complete with external works, site development works and all associated works. Construction commenced in March 2016 and was due to be completed in August 2017.</p> <p>Project 2: This project involves the maintenance and aftercare of licensed landfill sites at Donohill and Ballaghveny. All landfill sites in Tipperary are currently closed with the possibility of the landfill site at Ballaghveny reopening in the future. The costs incurred in 2016 relate to the on-going aftercare, remedial works and reporting requirements associated with the closed landfill sites. It is envisaged that once remedial works are completed to address on-going issues identified at Ballaghveny and as the final capping of Donohill landfill is completed in 2017, the costs associated with the landfill maintenance and aftercare will reduce. Expenditure in 2016 exceeded the budget by €765,000 mainly due to costs associated with groundwater pumping trials at the Ballaghveny site.</p> | |
| <p>Conclusion:</p> <p>Project 1: The review and supporting documentation supplied revealed no major issues that would cast doubt as to Tipperary County Council's compliance with the Public Spending Code. Internal Audit recommended that staff be reminded on an on-going basis that compliance with the Code needs to underpin every stage of the project life cycle.</p> <p>Project 2: Although adherence to procurement guidelines needs to be strengthened, after reviewing available information it was concluded that there is satisfactory compliance with the requirements of the Public Spending Code in relation to this programme. Internal Audit's recommendations that every effort is made to ensure compliance with procurement guidelines, minutes of team meetings regarding the sites are documented in future and staff are reminded on an on-going basis that compliance with the Code needs to underpin every stage of the project life cycle, were accepted by management.</p> | |

| Waterford City & County Council | |
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| Total Value of Project Inventory: €240.9m | Value of Projects Subjected to In-Depth Check: €4m representing 1.5% of current and 1.8% of capital inventory |
| Project 1: 15 Housing Units at Ormond Cinema Site, Dungarvan (€2.2m in inventory) Project 2: Provision of Public Lighting function - City & County wide (€1.8m) | |
| <p>Outcome:</p> <p>Project 1: The main objective of this housing project is to provide good quality accommodation to households on the Council's housing waiting list. The scheme has been constructed in accordance with national housing policy and addresses a housing need in the Dungarvan area. The houses were constructed on a brown field site and were completed in January 2017.</p> | |

Project 2: Waterford City & County Council is responsible for the operation, maintenance and provision of public lighting throughout the city and county, including the road network and housing estates. There are 14,500 public lights in operation.

Conclusion:

Project 1: The requirements of the Public Spending Code were complied with in all completed stages of the project. The post project review is currently being completed. There was a recommendation that the Department should recommend procedures to be followed when capital turnkey projects become standard grant aided projects.

Project 2: The public lighting programme as operated by Waterford City & County Council complies in general with the Public Spending Code. It is achieving its objectives to a high level of success. The programme is broadly efficient and effective. This is aided by the fact that national and regional procurement frameworks are being utilised when tendering for services. It is proposed to update analysis software to improve data quality.

Westmeath County Council

Total Value of Project Inventory: €267.3m

Value of Projects Subjected to In-Depth Check: €4.55m representing 0.37% of capital and 5.9% of current inventory

Project 1: Conversion of Moate Courthouse to Library (€0.75m)

Project 2: Rental Accommodation Scheme Programme (€3.8m)

Outcome:

Project 1: The initial works consisted of the conversion of the main courtroom (a double height space) on the ground floor to a library, and the installation of a canteen/meeting room, toilets, communications room and storage areas. A new paved plaza was created at the front of the building including a universal access ramp, entrance steps, handrails, seating and feature lighting. During the project, the scope was increased to facilitate an upgrade of the electrical installation in the Moate Museum, including new fire alarm installation. It was also decided to convert existing rooms into four office spaces, including canteen and toilet facilities.

Project 2: Expenditure under Service A07 increased by €1.2m in 2016 and €0.8m related to expenditure on the Rental Accommodation Scheme, so it was selected for review. 141 families on the housing waiting list were housed under the scheme in 2016.

Conclusion:

Project 1: The in-depth check revealed that the project broadly adhered to the principles and ethos of the Public Spending Code. The extension of the contract to refurbish the four offices was of a higher value than the 15% allowed under procurement rules. A post project review should be carried out with a view to learning lessons for future projects.

Project 2: Westmeath County Council implements the scheme in accordance with circulars issued by the Department of Housing, Planning and Local Government. The stated objectives of the RAS Programme are being achieved and the outputs and outcomes are as anticipated when the scheme was introduced. A Procedures Manual that encapsulates all the activities involved in the RAS programme is recommended and the Council needs to be careful to ensure that data protection requirements are complied with.

| Wexford County Council | |
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| Total Value of Project Inventory: €304.71m | Value of Projects Subjected to In-Depth Check: €27.03m representing 10.06% of capital and 6.3% of current inventory |
| Project 1: Kilmore Quay - Pier Extension €3m Project 2: Courtown Breakwater €5m Project 3: Greenway: Rosslare Harbour to Waterford €12m Project 4: Refurbishment of Athenaeum €1m Project 5: Rental Accommodation Scheme Programme €6.03 | |
| Outcome: A formal report has been completed and submitted to the management team of Wexford County Council. [No further information was provided.] | |
| Conclusion: There is a general sense of satisfactory compliance with the Public Spending Code with only 1 specific recommendation arising in relation to projects/programmes reported for 2016, which was that a post project review of the Athenaeum Project should be completed as soon as possible. | |

| Wicklow County Council | |
|---|--|
| Total Value of Project Inventory: €610,837,527 | Value of Projects Subjected to In-Depth Check: €52m representing 8.8% of capital and 6.7% of current inventory |
| Project 1: River Dargle Flood Defence Scheme (€46m) Project 2: Rental Accommodation Scheme (€6m) [inventory figure is €7,284,103 but this may include leasing expenditure] | |
| Outcome: Project 1: The River Dargle Flood Defence Scheme is a key infrastructural project for the town of Bray. It involves the widening and deepening of the river channel and the construction of walls and embankments along a 3.3km stretch commencing at Silver Bridge near the N11 and terminating at Harbour Bridge at Bray Harbour. The capital funding is provided by the OPW and the project is due for completion in Autumn 2017. Project 2: The administration of the Rental Accommodation Scheme is an on-going current expenditure programme. | |
| Conclusion: Project 1: The review concludes that the manner in which the scheme is being implemented provides substantial assurance that there is compliance with the Public Spending Code. It is recommended that a post project review should take place in a reasonable timeframe. Project 2: The review determined that the operation of the RAS is being administered efficiently and effectively and in accordance with the tenets of the Public Spending Code. Appropriate procedures governing the scheme are in place and early intervention in arrears cases is important. | |
| <u>Checklist Assessment</u> Arising from the completion of the checklists the Council considers that numerous questions | |

contained within them need to be reviewed as they are not appropriate for the types of expenditure under review, particularly for the revenue expenditure. The checklists do not take the statutory budgetary process into consideration; nor do the questions take into consideration that not all expenditure, particularly revenue, is procured spend. Further examination and amendment of these checklists for future years would facilitate more efficient and compliant monitoring under the quality assurance process.

Appendix 1

To all Chief Executives

27 February 2017

Public Spending Code - Quality Assurance Reporting 2016

Dear Chief Executive,

Thank you again for your co-operation in submitting the 2015 Quality Assurance (QA) reports required under the Public Spending Code to NOAC in accordance with the requested deadline of 31 May 2016. The composite 2015 Quality Assurance Report in respect of the local government sector submitted to the Department of Public Expenditure and Reform at end July 2016 is published on the NOAC website at <http://noac.ie/wp-content/uploads/2016/10/NOAC-Public-Spending-Code-Report-2015.pdf>. As before, NOAC requests that you review any issues that require a change of practice or other action, as referred to in the in-depth reviews carried out by your authority, or that arose in completing the checklists and make the necessary arrangements for improvements in those areas.

Following on from the compilation of the 2014 and 2015 reports, the Quality Assurance reporting should now operate to a fixed timetable each year. In recognition of the multiple reporting deadlines facing local authorities in Q1 each year, the Department of Public Expenditure and Reform has agreed to apply 31 May each year as the deadline for submission by local authorities of their QA reports to NOAC, rather than as the deadline for submission of the composite report to that Department. Please ensure that this deadline of Wednesday 31st May 2017 for submission of the 2016 QA report is adhered to by your authority.

The Department of Public Expenditure and Reform has asked NOAC to include with this request for the 2016 QA reports the enclosed 'Public Spending Code Quality Assurance Requirements – A Guidance Note for the Local Government Sector' (Guidance Note) that it prepared with the CCMA Finance Committee and which discusses each stage of the quality assurance requirements providing interpretations from a local government perspective.

In its review of the 2015 QA reports NOAC noted that a small number of local authorities had not complied with its request that the Chief Executive certify the reports and 10 authorities had not yet published the QA report on its website as required under the Code.

In order to assist authorities to comply with the Code requirement to break down capital expenditure being considered, incurred and recently ended between capital projects and capital grant schemes within the inventory, authorities were asked to use the template supplied by NOAC. The template was not utilised by one local authority who submitted a version that allowed the provision of inventory data in respect of capital projects only. In the enclosed latest version of the Guidance Note, the required treatment of capital grant schemes where expenditure relates to payments on foot of grant applications to the authority, is now to include the expenditure as a capital grant scheme only where 50% or more of the expenditure is funded by the local authority.

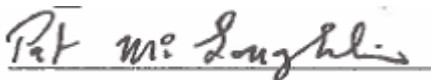
Where 50% or more of the expenditure is funded by Government grant, it is to be included with other capital projects expenditure. Where funding is a mixture of Government grant and local funding, a note is to be added beside the inventory item identifying the minority percentage funding as X% government grant or X% local funding, as the case may be. The enclosed template has been amended to provide for the insertion of these notes where appropriate.

In relation to the in-depth reviews being undertaken in 2017 for reporting on next year, your attention is directed to a change to the Guidance Note whereby revenue projects selected for in-depth review must represent a minimum of 1% of the total value of all revenue projects in the inventory. The requirement in respect of capital projects remains 5% of the total value of all capital projects in the inventory. These minimums can be achieved over a three year period which means that the value of the capital projects selected this year should bring the total over the period 2015 to 2017 to at least 15% of the total capital and to 3% of the total revenue project inventory value.

Your authority's 2016 QA report should be submitted by email to info@noac.ie by 31 May 2017. The inventories should be supplied as EXCEL spreadsheets in the attached format. The 7 checklists in the self-contained attachment should be completed and supplied as a WORD document. All these documents will also be sent to the email address from which your authority's 2015 report was forwarded to NOAC.

Thank you again for your co-operation in this matter.

Yours sincerely,

A handwritten signature in cursive script that reads "Pat McLoughlin". The signature is written in black ink and is positioned above a horizontal line.

Pat McLoughlin
Chairman

APPENDIX 2

| NOAC Public Spending Code Quality Assurance Reports for Local Authorities - Compliance Checklist | | | | | |
|--|-----------------------------|---|--------------------------------|---|------------------------|
| Local Authority | Step 1: Project Inventories | Step 2: Online Publication of Summary Information of all Procurements in Excess of €10m | Step 3: 7 Checklists Completed | Step 4: In-Depth Check on selected projects/ programmes | Step 5: Summary Report |
| Carlow | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Cavan | Yes | Link provided indicated that no Procurement in excess of €10m in 2016 | Yes | Yes | Yes |
| Clare | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Cork City | Yes | Link provided indicated that no Procurement in excess of €10m in 2016 | Yes | Yes | Yes |
| Cork County | Yes | Currently no reference to Procurement at the link provided | Yes | Yes | Yes |
| Donegal | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Dublin City | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| DLRCC | Yes | Yes - Link provided | Yes | Yes | Yes |
| Fingal | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Galway City | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Galway County | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Kerry | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Kildare | Yes | No Procurement fell within the category in 2016 | Yes - partially | Yes | Yes |
| Kilkenny | Yes | No link or information re 2016 Procurement provided | Yes | Yes | Yes |
| Laois | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Leitrim | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Limerick | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Longford | Yes | No Procurement fell within the category in 2016 | Yes - except No. 2 | Yes | Yes |
| Louth | Yes | Procurement item not published at link provided | Yes | Yes | Yes |
| Mayo | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Meath | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Monaghan | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Offaly | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Roscommon | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Sligo | Yes | No reference to Procurement at the link provided | Yes | Yes | Yes |
| SDCC | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Tipperary | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Waterford | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Westmeath | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Wexford | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |
| Wicklow | Yes | No Procurement fell within the category in 2016 | Yes | Yes | Yes |

Appendix 3

| Carlow County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES |
|---|------------------------------|----------------------------------|------------------|-----------|-----------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|-------|
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | |
| Housing & Building | | | | | | | | | | | | |
| A01 Maintenance/Improvement LA Housing | | | | | 1,800,000 | | | | | | | |
| A03 Housing Rent and Tenant Purchase Administration | | | | | 500,000 | | | | | | | |
| A06 Support to Housing Capital Programme | | | | | 1,600,000 | | | | | | | |
| A07 RAS PROGRAMME | | | | | 5,100,000 | | | | | | | |
| 16 HOUSES AT ST PATRICKS PARK TULLOW - 2015 | | | 800,000 | | | | | | | | | |
| 2 NUMBER HOUSES @ BILBOA | | | 990,000 | | | | | | | | | |
| 4 HOUSE SCHEME POUND LANE BORRIS - 2014 | | | 650,000 | | | | | | | | | |
| 4 HOUSES AT MT LEINSTER PARK CARLOW - 2015 | | | 650,000 | | | | | | | | | |
| 4 HOUSES AT ST OLIVERS CRESCENT MYSHALL - 2016 | | | 650,000 | | | | | | | | | |
| 4 NUMBER HOUSES AT SLATE ROW HACKETSTOWN 2016 | | | 500,000 | | | | | | | | | |
| 10 HOUSES AT RATHVILLY - PHASE 1 - 2015 | | | | | | | 1,500,000 | | | | | |
| 24 HOUSE SCHEME MONEYBEG BAGENALSTOWN - 2014 | | | | | | | 3,400,000 | | | | | |
| 5 APARTMENTS @ MARYBOROUGH ST, GRAIGUECULLEN | | | | | | | 990,000 | | | | | |
| 6 HOUSE SCHEME BORRIS - 2014 | | | | | | | | | | 1,040,000 | | |
| Purch 10 Houses at Brownshill Woods, Carlow | | | 1,910,000 | | | | | | | | | |

| | | | | | | | | | | | | |
|--|--|--|-----------|--|--|-----------|--|--|--|---------|--|--|
| CALF Cluid 26 Houses at Sleaty Street, Graiguecullen | | | 3,800,000 | | | | | | | | | |
| CALF Cluid 10 houses at Rivercourt | | | 1,900,000 | | | | | | | | | |
| CAS - TINTÉAN Straboe | | | 500,000 | | | | | | | | | |
| CAS - TINTÉAN BALLINCARRIG PHASE 2 | | | | | | | | | | 870,000 | | |
| CALF Tintean 10 Houses Barrett Street, Bagenalstown | | | 1,400,000 | | | | | | | | | |
| PART V Castle Oaks Carlow 5 Houses (JCBrencoLtd.) | | | 700,000 | | | | | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| B02 NS Road – Maintenance & Improvement | | | | | | 600,000 | | | | | | |
| B03 Regional Road - Maintenance & Improvement | | | | | | 1,700,000 | | | | | | |
| B04 Local Road – Maintenance & Improvement | | | | | | 4,900,000 | | | | | | |
| B05 Public Lighting | | | | | | 900,000 | | | | | | |
| Ballinacarrig Roundabout (B) | | | | | | | | | | 800,000 | | |
| Carlow Southern Relief Road | | | 4,500,000 | | | | | | | | | |
| Water Services | | | | | | | | | | | | |
| C01 Water Supply | | | | | | 2,400,000 | | | | | | |
| C02 Waste Water Treatment | | | | | | 1,900,000 | | | | | | |
| Development Management | | | | | | | | | | | | |
| D02 Development Management – Planning | | | | | | 900,000 | | | | | | |
| D06 Community & Enterprise Function | | | | | | 800,000 | | | | | | |
| D09 Economic Development & Promotion | | | | | | 1,200,000 | | | | | | |
| Environmental Services | | | | | | | | | | | | |
| E01 Landfill Operation and Aftercare | | | | | | 4,600,000 | | | | | | |
| E06 Street Cleaning | | | | | | 600,000 | | | | | | |
| E11 Operation of Fire Services | | | | | | 2,800,000 | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|--|-------------------------------------|-------------------------------|------------------|-----------|-----------|-----------------------------------|-----------------------|------------------|-----------------------------------|-----------------------|------------------|-------------------------|
| F02 Operation of Library & Archive Services | | | | | | 1,600,000 | | | | | | |
| F03 Outdoor Leisure Areas Operations | | | | | | 800,000 | | | | | | |
| F05 Operation of Arts Programme | | | | | | 1,200,000 | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| H03 Administration of Rates | | | | | | 4,300,000 | | | | | | |
| H09 Local Representation/Civic Leadership | | | | | | 700,000 | | | | | | |
| H10 Motor Taxation | | | | | | 700,000 | | | | | | |
| | | | | | | | | | | | | |
| Cavan County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES |
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | |
| Housing & Building | | | | | | | | | | | | |
| 11502231 - Mullagh – Construction of 6 Units | | | | | | | | | | | 663,189 | 100% Govt Grant |
| House Purchases 2014 | | | | | | | | | | | 1,015,102 | 100% Govt Grant |
| House Purchases 2015 | | | | | | | | 1,717,150 | | | | 100% Govt Grant |
| Voluntary Housing Capital Assistance Scheme 2015 - 2016 | | | | | | | | 1,049,000 | | | | 100% Govt Grant |
| 2016 Allocation - Housing Adaptation Grant Schemes For Older People and People with a Disability | | | | | | | | | | | 1,379,410 | Includes 20% LA Funding |
| 2017 Allocation - Housing Adaptation Grant Schemes For Older People and People with a Disability | | | 1,350,000 | | | | | | | | | Includes 20% LA Funding |
| House Purchases 2016 | | | | | | | | 1,300,000 | | | | 100% Govt Grant |
| House Purchases 2017 | | | 1,950,000 | | | | | | | | | 100% Govt Grant |
| Energy Retrofit Programme 2016 | | | | | | | | 1,530,250 | | | | 100% Govt Grant |

| | | | | | | | | | | | | |
|--|--|-----------|-----------|--|--|-----------|--|------------|--|--|--|-------------------|
| 11502295 - Ballyhaise - Construction of 8 Units | | | | | | | | 1,700,000 | | | | 100% Govt Grant |
| 11506438 - Mullagh-Construction of 8 Units | | | 1,400,000 | | | | | | | | | 100% Govt Grant |
| 11506429 - Butlersbridge - Construction of 4 Units | | | | | | | | 694,000 | | | | 100% Govt Grant |
| Energy Retrofit Programme 2017 | | | 625,060 | | | | | | | | | 100% Govt Grant |
| Energy Retrofit Programme 2018 | | | 600,000 | | | | | | | | | 100% Govt Grant |
| House Purchases 2018 | | | 1,950,000 | | | | | | | | | 100% Govt Grant |
| House Purchases 2019 | | | 1,950,000 | | | | | | | | | 100% Govt Grant |
| 88820000 - Refurbishment of Old Library Buildings,Courthouse and New Library | | 2,500,000 | | | | | | | | | | 100% funded by LA |
| Voluntary Housing Capital Assistance Scheme 2017 | | | 600,000 | | | | | | | | | 100% Govt Grant |
| Voluntary Housing Capital Assistance Scheme 2018 | | | 600,000 | | | | | | | | | 100% Govt Grant |
| A01 - Maintenance & Improvement of LA Housing Units | | | | | | 1,821,414 | | | | | | |
| A07 - RAS Programme | | | | | | 3,691,129 | | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| 22111N3J - N3 Virginia Main Street Safety Scheme | | | | | | | | 1,118,400 | | | | 100% Govt Grant |
| 22100010 - Butlersbridge/Belturbet | | | | | | | | 51,000,000 | | | | 100% Govt Grant |
| 22211550 - Corduff To South Of Killydoon | | | | | | | | 22,286,150 | | | | 100% Govt Grant |
| 22211551 - Dundavan Mullaghoran Realignment Scheme - N55 | | | | | | | | 7,897,647 | | | | 100% Govt Grant |

| | | | | | | | | | | | | |
|---|---------|--|-----------|--|------------|------------|--|-----------|--|--|--|-----------------|
| Cavan Bridges Rehabilitations 2015 22100016 - Virginia Bridge 22100017 - Beaghy Bridge 22100018 - Billis Bridge 22200015 - Drumconra Bridge 22200016 - Claddagh Bridge 22200017 - Borim Bridge 22200018 - Doon Bridge 22200019 - Derryginny Bridge 22200020 - Killycrin Bridge | | | | | | | | 2,950,000 | | | | 100% Govt Grant |
| 221000N3 - N3 Raheelagh to Kilmore Roundabout Pavement Overlay | | | | | | | | 1,500,000 | | | | 100% Govt Grant |
| 22111N3M - N3 Virginia to Maghera Realignment | | | | | 20,300,000 | | | | | | | 100% Govt Grant |
| 22111N3L - N3 Dublin Road Roundabout | | | 1,450,000 | | | | | | | | | 100% Govt Grant |
| B01 - NP Road - Maintenance and Improvement | | | | | | 1,367,032 | | | | | | |
| B02 - NS Road - Maintenance and Improvement | | | | | | 698,490 | | | | | | |
| Level of Increase proposed for 2017 service cost- B03 - Regional Road - Maintenance and Improvement | 517,148 | | | | | | | | | | | |
| B03 - Regional Road - Maintenance and Improvement | | | | | | 3,906,202 | | | | | | |
| B04 - Local Road - Maintenance and Improvement | | | | | | 11,617,615 | | | | | | |
| B05 - Public Lighting | | | | | | 662,818 | | | | | | |
| B07 - Road Safety Engineering Improvement | | | | | | 572,600 | | | | | | |
| B09 - Car Parking | | | | | | 599,591 | | | | | | |
| B11 - Agency & Recoupable Services | | | | | | 924,827 | | | | | | |
| Water Services | | | | | | | | | | | | |
| 31202220 - Capital Replacement Fund Grant Aid - Group Water Schemes | | | | | | | | 1,393,577 | | | | 100% Govt Grant |
| 31200755 - 2016 - 2018 Multi - Annual Rural Water Capital Allocation Programme | | | | | | | | 5,605,856 | | | | 100% Govt Grant |
| C01 - Water Supply | | | | | | 2,266,521 | | | | | | |

| | | | | | | | | | | | | |
|--|-----------|--|-----------|--|--|-----------|-----------|--|--|--|--|--|
| C02 - Waste Water Treatment | | | | | | 1,536,446 | | | | | | |
| C05 - Admin of Group and Private Installations | | | | | | 2,706,516 | | | | | | |
| Development Management | | | | | | | | | | | | |
| Office Renovation/Town Hall | | | 1,750,000 | | | | | | | | | Includes 43% LA Funding |
| D02 - Development Management | | | | | | 837,515 | | | | | | |
| Level of Increase proposed for 2017 service cost - D06 - Community and Enterprise Function | 1,383,657 | | | | | | | | | | | |
| D06 - Community and Enterprise Function | | | | | | 2,134,428 | | | | | | |
| D09 - Economic Development and Promotion | | | | | | 1,020,350 | | | | | | |
| Environmental Services | | | | | | | | | | | | |
| Virginia Fire Station | | | 1,000,000 | | | | | | | | | 100% Govt Grant |
| Ballyjamesduff Fire Station | | | 850,000 | | | | | | | | | 100% Govt Grant |
| 51202037 - Corranure Cell 4 Development | | | | | | | 1,100,013 | | | | | 100% funded by LA |
| E01 - Landfill Operation and Aftercare | | | | | | 554,689 | | | | | | |
| E11 - Operation of Fire Service | | | | | | 4,104,201 | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| Virginia Library | | | 3,543,147 | | | | | | | | | To be primarily funded by Govt Grant with an element of LA funding. The exact % breakdown has not been determined. |
| F02 - Operation of Library and Archival Service | | | | | | 1,887,212 | | | | | | |
| F05 - Operation of Arts Programme | | | | | | 1,447,542 | | | | | | |
| Agriculture, Education, Health & | | | | | | | | | | | | |

| Welfare | | | | | | | | | | | | |
|---|-----------------------------------|-------------------------------|------------------|------------|-----------|---------------------------------|-----------------------|------------------|---------------------------------|-----------------------|------------------|-------|
| G04 - Veterinary Service | | | | | | | 519,708 | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| H03 - Administration of Rates | | | | | | | 2,667,846 | | | | | |
| H09 - Local Representation & Civic Leadership | | | | | | | 743,058 | | | | | |
| H10 - Motor Taxation | | | | | | | 612,927 | | | | | |
| H11 - Agency & Recoupable Services | | | | | | | 1,331,375 | | | | | |
| Clare County Council | | | | | | | | | | | | |
| Clare County Council | Expenditure being considered 2016 | | | | | Expenditure being incurred 2016 | | | Expenditure recently ended 2016 | | | NOTES |
| | Current > €0.5m | Capital Grant Schemes > €0.5m | Capital Projects | | | > €0.5m | | | > €0.5m | | | |
| | | | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | |
| Housing & Building | | | | | | | | | | | | |
| DPG EXTENSIONS TO LA HOUSING | | | | | | | | | | | 708,000 | |
| PURCHASE OF 5 HOUSES IN BEAL AN INBHER, KILRUSH | | | | | | | | | | | 581,000 | |
| HP 07/2015 BALLYMONEEN, TULLA ROAD, ENNIS | | | | | | | | | | | 750,000 | |
| VACANT STOCK RETURNS 2016 | | | | | | | | | | | 1,498,000 | |
| CLONLARA, 10 HOUSES | | | 2,132,000 | | | | | | | | | |
| FEAKLE, 10 HOUSES | | | 2,417,000 | | | | | | | | | |
| QUILTY, 18 HOUSES | | | 4,335,000 | | | | | | | | | |
| TULLYGLASS, SHANNON, 21 HOUSES | | | 4,740,000 | | | | | | | | | |
| HOUSING PLANNED MAINTENANCE PROGRAM | | | | 10,000,000 | | | | | | | | |
| A01 Maintenance/Improvement of LA Housing Units | | | | | | 3,196,000 | | | | | | |
| A02 Housing Assessment, Allocation and Transfer | | | | | | 616,000 | | | | | | |
| A03 Housing Rent and Tenant Purchase Administration | | | | | | 658,000 | | | | | | |

| | | | | | | | | | | | | |
|---|--|--|-----------|--|------------|--------------|--|------------|--|-----------|--|--|
| A04 Housing Community Development Support | | | | | | 751,000 | | | | | | |
| A06 Support to Housing Capital & Affordable Prog. | | | | | | 1,878,000 | | | | | | |
| A07 RAS Programme & Leasing | | | | | | 4,935,000 | | | | | | |
| A08 Housing Loans | | | | | | 847,000 | | | | | | |
| A09 Housing Grants | | | | | | 2,381,000 | | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| 2014 - FLOOD-STORM DAMAGE | | | | | | | | 17,600,000 | | | | |
| FLOOD DAMAGE 2015 Municipal Districts | | | | | | | | | | 3,600,000 | | |
| ENNIS FLOOD RELIEF SCHEME | | | 4,000,000 | | | | | | | | | |
| SHANNON BRIDGE CROSSING 2006 ONWARDS | | | | | 40,000,000 | | | | | | | |
| LIMERICK NORTHERN DISTRIBUTION ROAD | | | | | ##### | | | | | | | |
| ACTIVE TRAVEL TOWNS FUNDING SCHEME 2014-2016 | | | | | | | | | | 650,000 | | |
| DOOLIN - MARINE DEVELOPMENT | | | | | | | | | | 6,000,000 | | |
| FLOOD RELIEF SCHEME AT AUGHANTEEROE | | | | | | | | | | 1,200,000 | | |
| LIHAF CLAUREEN | | | 4,000,000 | | | | | | | | | |
| GAURANAKILLA MARKET AREA REDEVELOPMENT | | | | | | | | | | 1,700,000 | | |
| ENNIS OFF STREET PARKING | | | 2,000,000 | | | | | | | | | |
| B02 NS Road - Maintenance and Improvement | | | | | | 1,867,000 | | | | | | |
| B03 Regional Road - Maintenance and Improvement | | | | | | 7,030,000 | | | | | | |
| B04 Local Road - Maintenance and Improvement | | | | | | 13,427,000 | | | | | | |
| B05 Public Lighting | | | | | | 1,728,000 | | | | | | |
| B09 Maintenance & Management of Car Parking | | | | | | 814,000 | | | | | | |
| Water Services | | | | | | | | | | | | |
| C01 Operation and Maintenance of Water Supply | | | | | | 5,988,000.00 | | | | | | |

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|---|--|--|-----------|-----------|--|--------------|--|-----------|--|--|--|--|
| C02 Operation and Maintenance of Waste Water Treatment | | | | | | 3,260,000.00 | | | | | | |
| C03 Collection of Water and Waste Water Charges | | | | | | 1,627,000.00 | | | | | | |
| C05 Admin of Group and Private Installations | | | | | | 1,142,000.00 | | | | | | |
| C06 Support to Water Capital Programme | | | | | | 632,000.00 | | | | | | |
| Development Management | | | | | | | | | | | | |
| BURREN TOURISM CONSERVATION LIFE PROJECT (Geopark Life) | | | | | | | | 2,200,000 | | | | |
| CLIFFS OF MOHER COACH PARK RECEPTION BUILDING | | | 700,000 | | | | | | | | | |
| CLIFFS OF MOHER - CAR PARK UPGRADE | | | 1,500,000 | | | | | | | | | |
| SHANNON TOWN PARK | | | 910,000 | | | | | | | | | |
| HOLY ISLAND DEVELOPMENT | | | 4,000,000 | | | | | | | | | |
| DOOLIN VISITOR FACILITIES BUILDING | | | | 5,000,000 | | | | | | | | |
| D01 Forward Planning | | | | | | 1,227,000 | | | | | | |
| D02 Development Management | | | | | | 1,358,000 | | | | | | |
| D03 Enforcement | | | | | | 1,029,000 | | | | | | |
| D05 Tourism Development and Promotion | | | | | | 8,274,000 | | | | | | |
| D06 Community and Enterprise Function | | | | | | 1,923,000 | | | | | | |
| D09 Economic Development and Promotion | | | | | | 1,578,000 | | | | | | |
| Environmental Services | | | | | | | | | | | | |
| QUIN ROAD CAMPUS 2016 | | | | | | | | 1,500,000 | | | | |
| E01 Operation, Maintenance and Aftercare of Landfill | | | | | | 1,355,000 | | | | | | |
| E02 Op & Mtce of Recovery & Recycling Facilities | | | | | | 2,017,000 | | | | | | |
| E05 Litter Management | | | | | | 880,000 | | | | | | |
| E06 Street Cleaning | | | | | | 1,800,000 | | | | | | |
| E07 Waste Regulations, Monitoring and Enforcement | | | | | | 660,000 | | | | | | |

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|---|-------------------------------------|-------------------------------|------------------|-----------|--|-----------------------------------|-----------------------|------------------|-----------------------------------|-----------------------|------------------|--------------|
| E10 Safety of Structures and Places - Part Fire /Planning/Env | | | | | | 1,320,000 | | | | | | |
| E11 Operation of Fire Service | | | | | | 5,012,000 | | | | | | |
| E12 Fire Prevention | | | | | | 578,000 | | | | | | |
| E13 Water Quality, Air and Noise Pollution | | | | | | 814,000 | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| CLARE COUNTY LIBRARY PROJECT | | | | | | | | 8,600,000 | | | | |
| LEES ROAD ASTRO TURF FACILITY | | | 500,000 | | | | | | | | | |
| F01 Operation and Maintenance of Leisure Facilities | | | | | | 1,928,000 | | | | | | |
| F02 Operation of Library and Archival Service | | | | | | 4,089,000 | | | | | | |
| F03 Op, Mtce & Imp of Outdoor Leisure Areas | | | | | | 1,872,000 | | | | | | |
| F05 Operation of Arts Programme | | | | | | 1,128,000 | | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| G04 Veterinary Service | | | | | | 682,000 | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| H03 Administration of Rates | | | | | | 6,296,000 | | | | | | |
| H09 Local Representation/Civic Leadership | 876,000 | | | | | 1,561,000 | | | | | | |
| H10 Motor Taxation | | | | | | 1,183,000 | | | | | | |
| Cork City Council | | | | | | | | | | | | |
| | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES |
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | | |
| Housing & Building | | | | | | | | | | | | |
| SCAVANGE, SHUTTER, DEMO, D. RE | | | | | | | | | | | | 1,387,185 |
| CAS - GALTAN PROPERTIES 12/13 | | | | | | | | 1,334,800 | | | | CALF Scheme |

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|---|--|--|-----------|------------|--|------------|--|------------|--|--|--|----------------------|
| CORK NORTH WEST REGENERATION (CNWR) PROJECT | | | | | | | | 12,490,000 | | | | Regeneration Project |
| PHASE 1A DESIGN (CNWR) | | | | | | | | 3,946,816 | | | | Regeneration Project |
| PHASE 1B DEVT. (PROJECT 4-7) CNWR | | | | | | | | 6,100,000 | | | | Regeneration Project |
| CNWQR PH. 2A (DECANT/ENABLING) | | | | | | | | 1,020,200 | | | | Regeneration Project |
| CNWQR PH 2A DESIGN & CONSTRUCT | | | | | | | | 10,216,000 | | | | Regeneration Project |
| SOCIAL & COMMUNITY (CNWR) | | | 900,000 | | | | | | | | | Regeneration Project |
| FABRIC UPGRADE | | | | | | | | 5,800,000 | | | | |
| DEANROCK CONSTRUCTION | | | | 15,800,000 | | | | | | | | Social Housing |
| REFURB DEANROCK-TOGHER | | | | | | | | 1,186,438 | | | | |
| 28/29 DUBLIN STREET | | | | | | | | 780,188 | | | | Social Housing |
| SPRING LANE UPGRADE WORKS | | | | | | | | 640,000 | | | | |
| 3 INFILL UNITS CHURCHFIELD PL | | | | | | | | 537,565 | | | | Social Housing |
| 27 WASHINGTON ST& 5/6 JAMES ST | | | | | | | | 611,746 | | | | Social Housing |
| REVOLVING FUND VACANT HOUSING. REPAIRS | | | | | | | | 622,301 | | | | |
| BLACKPOOL VILLAGE GREEN LANE | | | | | | | | 938,152 | | | | |
| 50 UNITS BOYCES STREET | | | | | | | | 11,500,000 | | | | Social Housing |
| GALTAN 19/20 COVE STREET | | | | | | | | 859,000 | | | | CALF scheme |
| 67/68 ST. JOHN'S WELL | | | 1,240,920 | | | | | | | | | Social Housing |
| HOUSING VOIDS PROGRAMME 2016 | | | | | | | | 6,000,000 | | | | |
| ARD BHAILE GLENAMOY LAWN ENERG | | | | | | | | 808,332 | | | | |
| 40 UNITS GERALD GRIFFIN ST | | | | | | | | 10,756,119 | | | | Social Housing |
| SOCIAL HOUSING ACQUISITIONS | | | | | | 38,818,666 | | | | | | Social Housing |
| SOCIAL HOUSING STRATEGY PROJECTS | | | | | | 62,755,000 | | | | | | |

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|--|---------|--|-----------|-----------|--|------------|-----------|--|--|-----------|--|----------------------|
| Respond St. Vincents Convent | | | 4,451,500 | | | | | | | | | |
| Respond Thomas Davis St | | | | 6,501,700 | | | | | | | | |
| TRAVELLER ACCOMMODATION UNIT | | | 775,000 | | | | | | | | | |
| A01 MAINT/IMP LA HOUSING UNITS | | | | | | 15,139,600 | | | | | | |
| A02 HOUSING ASSESS, ALLOC & TRANSFER | | | | | | 757,500 | | | | | | |
| A03 HOUSING RENT & TENANT PURC ADM | | | | | | 1,016,700 | | | | | | |
| A04 HOUSING COMM DEVELOP SUPPORT | | | | | | 5,876,000 | | | | | | |
| A05 ADMIN OF HOMELESS SERVICE | | | | | | 6,134,900 | | | | | | |
| A06 SUPPORT TO HOUSING CAPITAL PRO | | | | | | 2,216,500 | | | | | | |
| A07 RAS PROGRAMME | 555,600 | | | | | 9,569,200 | | | | | | |
| A08 HOUSING LOANS | | | | | | 1,167,700 | | | | | | |
| A09 HOUSING GRANTS | | | | | | 2,378,500 | | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| CURRAHEEN BRIDGE | | | 700,000 | | | | | | | | | |
| MCCURTAIN ST PUBLIC TRANSPORT IMPROVEMENTS | | | 4,500,000 | | | | | | | | | City Centre Strategy |
| CITY CENTRE PUBLIC TRANSPORT IMPROVEMENTS | | | | | | | 4,800,000 | | | | | City Centre Strategy |
| HARLEY STREET BRIDGE | | | 3,500,000 | | | | | | | | | |
| BLACKROCK HARBOUR REMEDIATION | | | | | | | 2,200,000 | | | | | |
| PARNELL PLACE IMPROVEMENT SCHEME | | | | | | | | | | 2,800,000 | | |
| CYCLE ROUTE UCC TO CITY CENTRE | | | | | | | | | | 2,500,000 | | |
| HOLLYHILL ACCESS ROAD | | | | | | | | | | 2,700,000 | | |
| BARRACK ST RENEWAL PHASE II | | | | | | | 1,300,000 | | | | | |
| KENT STATION TO CITY CENTRE PHASE 2 | | | | | | | 3,200,000 | | | | | |
| BALLYVOLANE TO CITY CENTRE CYCLE | | | | | | | 650,000 | | | | | |
| SKEHARD RD-CHURCH RD JUNCTION | | | | | | | 500,000 | | | | | |
| MAHON POINT BUS GATE & WALKWAY | | | | | | | 650,000 | | | | | |
| BESSBORO RD JUNCTION TO ST.MICHAELS DRIVE | | | 3,800,000 | | | | | | | | | |
| BOREENMANNA RD TO CHURCHYARD LANE | | | 1,600,000 | | | | | | | | | |

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|---|--|--|-----------|------------|--|-----------|-----------|--|--|--|--|--|
| CAR PARKS REFURBISHMENT | | | 2,100,000 | | | | | | | | | |
| DEPOTS Upgrade | | | 750,000 | | | | | | | | | |
| CLONTARF BRIDGE REHABILITATION CONTRACT | | | 2,100,000 | | | | | | | | | |
| Curraheen Bridge Renewal | | | 650,000 | | | | | | | | | |
| City Gate to Mahon Point Bus Gate | | | 740,000 | | | | | | | | | |
| Bessboro Road Junction to St Michael's Drive | | | 3,840,000 | | | | | | | | | |
| Borreenmanna Rd to Churchyard Lane | | | 1,630,000 | | | | | | | | | |
| NTA Projects | | | | 13,430,000 | | | | | | | | |
| REFURB-PUBLIC LIGHTING | | | 508,500 | | | | | | | | | |
| B01 NP ROAD - MAINTENANCE & IMPROVEMENT | | | | | | 561,400 | | | | | | |
| B04 LOCAL ROAD - MAIN&IMPROVE | | | | | | 8,344,600 | | | | | | |
| B05 PUBLIC LIGHTING | | | | | | 2,589,400 | | | | | | |
| B06 TRAFFIC MANAGEMENT IMPROVE | | | | | | 4,709,100 | | | | | | |
| B08 ROAD SAFETY PROMO/EDUCATION | | | | | | 806,000 | | | | | | |
| B09 CAR PARKING | | | | | | 4,894,800 | | | | | | |
| B10 SUPPORT TO ROADS CAPITAL PROG | | | | | | 1,170,800 | | | | | | |
| Water Services | | | | | | | | | | | | |
| Flood Defence &Public Realm (Morrison's Island) | | | | 6,000,000 | | | | | | | | |
| IRISH WATER CAPITAL OFFICE | | | 639,900 | | | | | | | | | |
| MONAHAN ROAD DRAINAGE PROJECT | | | 600,000 | | | | | | | | | |
| C01 WATER SUPPLY | | | | | | 6,146,900 | | | | | | |
| C02 WASTE WATER TREATMENT | | | | | | 4,161,000 | | | | | | |
| Development Management | | | | | | | | | | | | |
| BOOLE HOUSE REDEVELOPMENT | | | | | | | 610,000 | | | | | |
| STAPLETON HOUSE | | | | | | | 880,000 | | | | | |
| 8&9 PARNELL PLACE | | | | | | | 1,250,000 | | | | | |
| WAYFINDING | | | | 600,000 | | | | | | | | |
| ENGLISH MARKET ROOF REPAIRS | | | | 1,000,000 | | | | | | | | |

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|--|---------|--|--|--|--|-----------|------------|------------|--|--|--|--|
| EVENTS CENTRE | | | | | | | | 21,500,000 | | | | |
| D01 FORWARD PLANNING | | | | | | | 1,307,800 | | | | | |
| D02 DEVELOPMENT MANAGEMENT | | | | | | | 2,064,900 | | | | | |
| D03 ENFORCEMENT | | | | | | | 651,100 | | | | | |
| D05 TOURISM DEVELOPMENT&PROMOTION | | | | | | | 696,100 | | | | | |
| D06 COMMUNITY&ENTERPRISE FUNCTION | | | | | | | 1,538,400 | | | | | |
| D09 ECONOMIC DEVELOPMENT&PROMOTION | | | | | | | 2,593,800 | | | | | |
| Environmental Services | | | | | | | | | | | | |
| DEVELOPMENT OF MARINA PARK | | | | | | | | 5,300,000 | | | | |
| LANDFILL VOID SPACE CONTRACT 9 | | | | | | | | 10,023,400 | | | | |
| ELECTRICITY GEN. AT KINSALE RD | | | | | | | | 1,250,000 | | | | |
| MONAHAN RD ENVIRON ENHANCEMENT | | | | | | | | 1,100,000 | | | | |
| St Finbarr's Cemetery Columbarium Wall | | | | | | 1,075,000 | | | | | | |
| Bells Field | | | | | | 1,510,000 | | | | | | |
| Blackrock Harbour Park | | | | | | 1,600,000 | | | | | | |
| Mahony's Ave Pk | | | | | | 750,000 | | | | | | |
| North West Pk (Kilmore Rd) | | | | | | 1,575,000 | | | | | | |
| Bishop Lucey Park | | | | | | 1,100,000 | | | | | | |
| E01 LANDFILL OPERATION & AFTERCARE | | | | | | | 2,116,300 | | | | | |
| E02 RECOVERY&RECYC FACILITIES OPS | | | | | | | 1,214,100 | | | | | |
| E06 STREET CLEANING | | | | | | | 7,217,200 | | | | | |
| E09 MAINTENANCE OF BURIAL GROUNDS | | | | | | | 1,264,300 | | | | | |
| E10 SAFETY OF STRUCTURES & PLACES | | | | | | | 672,000 | | | | | |
| E11 OPERATION OF FIRE SERVICE | 665,500 | | | | | | 15,077,500 | | | | | |
| E12 FIRE PREVENTION | | | | | | | 1,589,800 | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| F01 LEISURE FACILITIES OPERATIONS | | | | | | | 1,223,000 | | | | | |
| F02 OP OF LIBRARY&ARCHIVE SERVICE | | | | | | | 7,054,300 | | | | | |

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|---|-------------------------------------|---|-------------------------|------------------|------------------|-----------------------------------|------------------------------|-------------------------|-----------------------------------|------------------------------|-------------------------|--------------|
| F03 OUTDOOR LEISURE AREA OPERATION | 504,300 | | | | | 8,972,400 | | | | | | |
| F04 COMM,SPORT&REC DEVELOPMENT | | | | | | 1,271,500 | | | | | | |
| F05 OPERATION OF ARTS PROGRAMME | | | | | | 2,506,200 | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| BPI CRM INITIATIVE | | | | | | | | 500,000 | | | | |
| H05 OP OF MORGUE&CORONER EXP | | | | | | 847,700 | | | | | | |
| H09 LOCAL REPRES/CIVIC LEADERSHIP | | | | | | 1,363,300 | | | | | | |
| | | | | | | | | | | | | |
| Cork County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES |
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | |
| Housing & Building | | | | | | | | | | | | |
| LIHAF works | | | | | | | | 27,333,330 | | | | |
| Single House Acquisitions 2017-2019* | | | | | | | | 25,000,000 | | | | |
| RAS Programme | 5,163,199 | | | | | 8,880,119 | | | | | | |
| Energy Efficiency NSW 2016-2018* | | | | | | | | 13,000,000 | | | | |
| Clonakilty (Beechgrove) Social Housing | | | | | | | | 11,864,318 | | | | |
| Carrigaline (Kilnagleary) Social Housing | | | | | | | | 9,829,700 | | | | |
| LA Housing Units Maintenance and Improvement | | | | | | 7,934,047 | | | | | | |
| Ballincollig (Poulavone) Social Housing | | | | | | | | 7,735,000 | | | | |
| Ballincollig (Town Centre) Turnkey 30 units (Phase 1) | | | | 7,735,000 | | | | | | | | |
| Bantry Turnkey Housing | | | | 6,268,000 | | | | | | | | |
| Housing Grant Service | | | | | | 5,616,791 | | 5,616,791 | | | | |
| Housing Capital Programme Support | | | | | | 5,422,489 | | | | | | |
| Cobh Carrignafoy Social Housing | | | | 5,131,824 | | | | | | | | |
| Cobh Turnkey - College Manor | | | | | | | | | | | 5,131,824 | |

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|--|-----------|--|-----------|--|--|--|-----------|--|-----------|--|--|-----------|
| Kanturk (Greenane) Part V Affordable (Phase 2) | | | | | | | | | 5,082,000 | | | |
| Passage West Social HousingTurnkey | | | | | | | | | | | | 4,670,000 |
| Dunmanway Kearneys Field | | | 4,528,000 | | | | | | | | | |
| Voluntary Housing Scheme | | | | | | | | | 4,428,751 | | | |
| Disabled Person Grant Improvements (on CCC houses) (2016-2018) | | | | | | | | | 4,000,000 | | | |
| Repossessed Houses | | | | | | | | | 3,750,000 | | | |
| Capital Assistance Scheme Renovations Sheltered Housing 2016-2018* | | | | | | | | | 3,590,448 | | | |
| Kanturk Bluepool Infill Scheme | | | | | | | | | 3,182,000 | | | |
| Housing Assessment, Allocation & Transfer Service | 514,083 | | | | | | 2,216,547 | | | | | |
| Housing Loans | | | | | | | 2,563,245 | | | | | |
| Fermoy Duntahane Social Housing | | | | | | | | | 2,268,125 | | | |
| Courtmacsharry Social Housing | | | | | | | | | 2,000,000 | | | |
| Bantry (Convent Site) Housing | | | 2,000,000 | | | | | | | | | |
| Housing Rent & TP Service | | | | | | | 1,946,811 | | | | | |
| Hazelwood/Glanmire Improvement Scheme | | | 1,900,000 | | | | | | | | | |
| Cloyne (Spittal) Phase 2 | | | 1,859,000 | | | | | | | | | |
| Mortgage to Rent Scheme | 1,800,000 | | | | | | | | | | | |
| Macroom (Masseytown) Social Housing (Phase 2) | | | | | | | | | 1,467,954 | | | |
| Rosscarbery CAS Townlands | | | | | | | | | 1,331,018 | | | |
| Void Refurbishment Programme 2016-18* | | | | | | | | | 1,220,000 | | | |
| Bandon CAS 9 units | | | | | | | | | | | | 1,115,014 |
| Macroom (Masseytown) Social Housing (Phase 1) | | | | | | | | | | | | 1,100,000 |
| Mitchelstown Stag Park | | | | | | | | | 1,068,000 | | | |
| Ordinary Social Housing Scheme AIB 10 Properties | | | | | | | | | | | | 1,058,500 |

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|---|---------|--|-----------|-----------|------------|------------|-----------|-----------|--|--|-----------|--|
| Part V Housing South | | | | | | | | 1,050,000 | | | | |
| Sleaveen East Housing Scheme | | | | | | | | 1,037,500 | | | | |
| Fermoy (Oliver Plunkett Hill) Social Housing | | | | | | | | 1,000,000 | | | | |
| Bandon (Gagganstown) Part V Affordable 3,5,7,8 | | | 719,688 | | | | | | | | | |
| Ballydineen Halting Site | | | 710,000 | | | | | | | | | |
| Youghal St Francis Court | | | 631,738 | | | | | | | | | |
| Youghal The Estuary | | | 625,346 | | | | | | | | | |
| Cloyne (Spittal) Phase 1 5 units | | | | | | | | | | | 620,000 | |
| Housing Comm Dev Support | | | | | | 611,115 | | | | | | |
| The Nest Part V Affordable No 1,2,4 | | | 565,000 | | | | | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| N28 Cork Ringaskiddy (TII) | | | | | 40,900,000 | | | | | | | |
| Local Roads - Maintenance & Improvement | | | | | | 39,211,762 | | | | | | |
| Reg Roads - Maintenance & Improvement | | | | | | 16,458,909 | | | | | | |
| N22 Ballyvourney Macroom (TII) Site Investigation and Land purchase | | | | | | 8,320,000 | | 8,320,000 | | | | |
| Plant and Machinery Purchase | | | | | | | | 7,216,117 | | | | |
| Public Lighting operations | 526,465 | | | | | 5,690,594 | | | | | | |
| Carrigaline Western Relief Road | | | | | | | | 6,150,000 | | | | |
| Clogher Cross Water dyke realignment | | | | 6,050,000 | | | | | | | | |
| N20 Buttevant Streets (TII) | | | | | | | | | | | 6,000,000 | |
| N73 Annakisha South Realignment (TII) | | | | 5,100,000 | | | | | | | | |
| N72 Carrig to Ballygriffin Realignment (TII) | | | | | | | | | | | 3,500,000 | |
| Castletownbere Traffic Management Plan | | | | | | | | 3,200,000 | | | | |
| N71 - School Link Road | | | 3,020,000 | | | | | | | | | |
| Carrigrohane Land Purchase | | | | | | | | | | | 3,000,000 | |
| Car Parking operations | | | | | | | 2,915,244 | | | | | |

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|---|--|--|-----------|--|--|-----------|--|-----------|--|--|-----------|--|
| Public Lighting Improvement (2016-2018)* | | | | | | | | 2,800,000 | | | | |
| Non National Road LED Retrofit | | | | | | | | 2,800,000 | | | | |
| Agency and Recoupable Services | | | | | | 2,315,213 | | | | | | |
| Lehenaghmore Road Design & Interim Works | | | | | | | | 2,060,000 | | | | |
| Cork Science and Innovation Park Access Road Works | | | | | | | | 2,000,000 | | | | |
| Killeagh Village Pavement Strengthening | | | | | | | | | | | 1,945,398 | |
| Support to Roads Capital Prog | | | | | | 1,932,303 | | | | | | |
| Carrigaline Green Route Phase 2 | | | | | | | | 1,905,000 | | | | |
| Clarkes/Moneygourney Road Improvement Scheme | | | | | | | | 1,630,000 | | | | |
| Public Lighting Development (2016-2018)* | | | | | | | | 1,550,000 | | | | |
| Dunkettle Junction Re design | | | 1,500,000 | | | | | | | | | |
| N71 - Clonakilty town Overlay | | | | | | | | | | | 1,438,272 | |
| N22 Lissarda Village Pave Ren | | | | | | | | 1,361,927 | | | | |
| National Secondary Road - Maintenance & Improvement | | | | | | 1,334,319 | | | | | | |
| Midleton Road Drainage Works | | | | | | | | 1,254,932 | | | | |
| National Primary Road - Maintenance & Improvement | | | | | | 1,147,526 | | | | | | |
| N72 Balygriffin Overlay | | | | | | | | | | | 1,050,000 | |
| N72 Templehoe Overlay Scheme | | | | | | | | 1,050,000 | | | | |
| Safety Works in Yards & Depots* | | | | | | | | | | | 1,050,000 | |
| Bantry Culvert | | | 1,050,000 | | | | | | | | | |
| Ballybrack Cycle Track - Phase 2 & 3 | | | 900,000 | | | | | | | | | |
| Kanturk Access Road | | | | | | | | 880,625 | | | | |
| Douglas Village Improvements | | | 840,000 | | | | | | | | | |
| Little Island Junction Upgrade | | | 840,000 | | | | | | | | | |
| N72 Killetra Pavement Strengthening (TII) | | | | | | | | | | | 800,000 | |

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|---|-----------|--|-----------|-----------|------------|------------|--|------------|--|--|---------|--|
| N22 - Macroom Streets Pavement improvement | | | | | | | | | | | 764,936 | |
| Road Safety Promotion/Educate | | | | | | 751,794 | | | | | | |
| N20 - Mallow (Annabella) Roundabout Works | | | | | | | | 730,010 | | | | |
| Carrigaline Ferney Rd. | | | | | | | | 720,000 | | | | |
| Traffic Management Improvement | | | | | | 675,841 | | | | | | |
| Midleton (Broomfield) Road Works | | | | | | | | 630,000 | | | | |
| Leemount X Junction Upgrade | | | | | | | | 628,000 | | | | |
| Donnybrook Cross & Bus Stop | | | 600,000 | | | | | | | | | |
| N71 Newmills Realignment (TII) | | | 500,000 | | | | | | | | | |
| N71 Owenahincha Newmills realignment | | | 500,000 | | | | | | | | | |
| Water Services | | | | | | | | | | | | |
| Lower Lee Flood Relief Scheme | | | | | 40,000,000 | | | | | | | |
| Water Supply | 1,771,502 | | | | | 21,157,105 | | | | | | |
| Skibbereen Flood Relief Scheme | | | | | | | | 12,500,000 | | | | |
| Glashaboy River (Glanmire/Sallybrook) Flood Relief Scheme | | | | | | | | 9,000,000 | | | | |
| Douglas River Flood Relief Scheme (Including Togher) | | | | 9,000,000 | | | | | | | | |
| Waste Water Treatment | 540,629 | | | | | 7,460,849 | | | | | | |
| Agency & Recoupable Services | 645,883 | | | | | 1,747,581 | | | | | | |
| Youghal Coastal Protection Works | | | 2,000,000 | | | | | | | | | |
| Local Authority Water | 508,487 | | | | | 1,334,276 | | | | | | |
| Public Convenience Operations | | | | | | 1,432,029 | | | | | | |
| Group Schemes Administration | | | | | | 1,311,797 | | | | | | |
| Midleton Flood Relief Scheme | | | 1,250,000 | | | | | | | | | |
| Pluvial Flood Relief Measures | | | 900,000 | | | | | | | | | |
| Dursey Cable Car (2016-2018) | | | | | | | | 650,000 | | | | |
| Water Capital Programme Support | | | | | | 527,916 | | | | | | |
| Sheeps Head Sea Wall Rehabilitation Project | | | | | | | | | | | 502,000 | |

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|---|-----------|--|-----------|--|--|------------|--|------------|--|--|--|--|
| Crookstown Flood Relief Scheme | | | 500,000 | | | | | | | | | |
| Development Management | | | | | | | | | | | | |
| Economic Development & Promotion | 1,744,961 | | | | | 7,240,704 | | | | | | |
| Commercial & Enterprise Function | 3,647,699 | | | | | 1,791,914 | | | | | | |
| Mallow Business Growth Hub | | | 1,255,000 | | | | | | | | | |
| Tourism Development & Promotion | | | | | | 1,161,892 | | | | | | |
| Industrial & Commercial Facilities | | | | | | 1,016,842 | | | | | | |
| Clonakilty Fire Station | | | 990,000 | | | | | | | | | |
| Celtic Food Cluster | | | | | | | | 948,658 | | | | |
| Building Control Service | | | | | | 916,246 | | | | | | |
| Industrial Unit Development | | | | | | | | 900,000 | | | | |
| Unfinished Housing Estates | | | | | | 510,703 | | | | | | |
| Environmental Services | | | | | | | | | | | | |
| Haulbowline Remediation | | | | | | | | 37,010,959 | | | | |
| Fire Service operation | | | | | | 12,979,035 | | | | | | |
| Development Management Service | | | | | | 9,047,589 | | | | | | |
| Recovery & Recycle Facility Operations | | | | | | 6,429,347 | | | | | | |
| Landfill Operation & Aftercare | | | | | | 4,512,357 | | | | | | |
| Burial Grounds Maintenance | | | | | | 3,369,540 | | | | | | |
| Forward Planning Service | | | | | | 3,144,994 | | | | | | |
| Youghal Landfill Capping | | | | | | | | 3,100,000 | | | | |
| Safety of Structures & Places | | | | | | 2,162,508 | | | | | | |
| Litter Management operations | | | | | | 2,105,468 | | | | | | |
| Water Quality,Air & Noise Pollution control service | | | | | | 1,934,519 | | | | | | |
| Street Cleaning operations | | | | | | 1,818,546 | | | | | | |
| Fire Prevention | | | | | | 1,805,801 | | | | | | |
| Waste Regs, Monitor & Enforcement service | | | | | | 1,556,799 | | | | | | |
| Kanturk Fire Station | | | 1,300,000 | | | | | | | | | |
| Macroom Fire Station | | | 1,100,000 | | | | | | | | | |

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|--|---------|--|-----------|--|--|-----------|-----------|-----------|--|-----------|--|--|
| Enforcement Service | | | | | | 1,071,770 | | | | | | |
| Civil Defence HQ | | | 900,000 | | | | | | | | | |
| Heritage & Conservation Service | | | | | | 604,063 | | | | | | |
| Fire Appliances purchase (3 no) | | | | | | | | 506,087 | | | | |
| Youghal Joint Burial Board | | | 500,000 | | | | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| Library & Archive operations | 906,538 | | | | | 9,154,175 | | | | | | |
| Dunmanway Swimming Pool | | | | | | | | | | 5,600,000 | | |
| Outdoor Leisure Areas Operation | | | | | | 3,993,471 | | | | | | |
| Community Grants | | | | | | 3,692,918 | 3,692,918 | | | | | |
| North Cork Arts Centre | | | 3,500,000 | | | | | | | | | |
| Leisure Facilities Operation | | | | | | 2,632,388 | | | | | | |
| Cork Harbour Greenway | | | 2,000,000 | | | | | | | | | |
| Blackwater River Blueway | | | 2,000,000 | | | | | | | | | |
| Arts Programme Operation | | | | | | 1,789,323 | | | | | | |
| Kinsale Library- development of Old Mill | | | 1,700,000 | | | | | | | | | |
| Mallow Boardwalk | | | 1,631,088 | | | | | | | | | |
| Bandon Public Realm improvements | | | | | | | | 1,500,000 | | | | |
| Clonakilty Phase 1 Greenway | | | 1,500,000 | | | | | | | | | |
| Midleton Town Centre Access and Enhancement Project Phase II | | | | | | | | 1,407,735 | | | | |
| Camden Fort Meagher renovation | | | | | | | | 1,395,000 | | | | |
| Youghal Eco Board Walk Project | | | 1,200,000 | | | | | | | | | |
| Midleton Parking improvements | | | | | | | | | | 1,170,000 | | |
| Skibbereen Public Realm | | | 1,100,000 | | | | | | | | | |
| Mallow Public Realm | | | | | | | | 1,000,000 | | | | |
| Cobh Lower Harbour Public Realm Works | | | 1,000,000 | | | | | | | | | |
| Mallow Pedestrian Bridge | | | 1,000,000 | | | | | | | | | |
| Kinsale Long Quay Carpark | | | 900,000 | | | | | | | | | |

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|---|---------|--|-----------|--|--|--|--|------------|-----------|--|-----------|--|
| Mobile Library purchase | | | | | | | | 750,000 | | | | |
| Mallow new car park | | | | | | | | 600,000 | | | | |
| Kinsale Short Quay Development | | | 500,000 | | | | | | | | | |
| Dunmanway Town Square | | | 500,000 | | | | | | | | | |
| Castletownbere Public Realm | | | 500,000 | | | | | | | | | |
| Spike Island Renovation (2016-2018) | | | | | | | | 500,000 | | | | |
| Agriculture, Education, Health & Welfare | | | | | | | | | | | | |
| Veterinary Service | | | | | | | | 3,308,477 | | | | |
| Op & Maint of Piers & Harbours | | | | | | | | 760,601 | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| Rates Administration | | | | | | | | 19,153,982 | | | | |
| Pensions & Lump Sum Costs | 575,066 | | | | | | | 16,306,041 | | | | |
| Profit/Loss Machinery Account | | | | | | | | 8,776,014 | | | | |
| Agency & Recoupable Services | | | | | | | | 6,784,696 | | | | |
| Corporate Building Costs | | | | | | | | 6,114,606 | | | | |
| General Corporate Services | 932,613 | | | | | | | 4,643,911 | | | | |
| Corporate Affairs Overhead | 932,613 | | | | | | | 4,643,911 | | | | |
| ICT | 820,086 | | | | | | | 4,372,418 | | | | |
| Human Resources Function | | | | | | | | 3,749,508 | | | | |
| Finance Function Overhead | 839,299 | | | | | | | 2,647,252 | | | | |
| Carrigrohane Recreation & Amenity lands | | | | | | | | | 3,000,000 | | | |
| Local Reps and Civic Leadership | | | | | | | | 2,642,910 | | | | |
| Motor Taxation service | | | | | | | | 2,516,816 | | | | |
| Fermoy Weir | | | 1,870,000 | | | | | | | | | |
| County Hall Motor Tax building | | | | | | | | | | | 1,800,000 | |
| County Hall Teagasc building | | | | | | | | | 1,800,000 | | | |
| Area Office Overhead | | | | | | | | 1,111,474 | | | | |
| Briery Gap Theatre Repair and Refurbishment. | | | | | | | | | 1,000,000 | | | |
| ICT systems development | | | | | | | | | 800,000 | | | |

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|---|-------------------------------------|-------------------------------|------------------|-----------|------------|-----------------------------------|-----------------------|------------------|-----------------------------------|-----------------------|------------------|---|
| Profit/Loss Stores Account | | | | | | 793,108 | | | | | | |
| Operation Morgue/Coroner Costs | | | | | | 592,797 | | | | | | |
| Cobh Purchase Old Town Hall | | | | | | | | 580,000 | | | | |
| Financial ICT systems development | | | | | | | | 580,000 | | | | |
| Franchise Costs | | | | | | 525,877 | | | | | | |
| | | | | | | | | | | | | |
| Donegal County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES |
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | |
| Housing & Building | | | | | | | | | | | | |
| HOUSING CAPITAL PROGRAMME 2016 - 2020 | | | | | 55,000,000 | | | | | | | |
| PARENTS& FRIENDS VOLUNTARY HOUSING DUNGLOE | | | 1,400,000 | | | | | | | | | |
| APEX HOUSING ASSOCIATION - GLENCAR LETTERKENNY | | | 4,750,000 | | | | | | | | | |
| HABINTEG HOUSING ASSOCIATION PROJECT CATLEFIN | | | 3,600,000 | | | | | | | | | |
| H52/16 TURNKEY MULLINDRAIT STRANORLAR 21 HOUSES | | | 2,741,760 | | | | | | | | | |
| HOUSING GRANTS (DISABILITY & ELDERLY) | | | 769,495 | | | | | | | | | Annual Programme - 80% Dept funded - only increase value included in 'being considered' |

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| | | | | | | | | | | | | | | | | | | | | | | | i.e. Expected spend for 2017 is €1.6m. | |
| Maintenance/Improvement of LA Housing | | | | | | | | | | | 5,958,066 | | | | | | | | | | | | | |
| Housing Assessment, Allocation and Transfer | | | | | | | | | | | 1,420,876 | | | | | | | | | | | | | |
| Housing Rent and Tenant Purchase Administration | | | | | | | | | | | 1,153,188 | | | | | | | | | | | | | |
| Support to Housing Capital & Affordable Prog. | | | | | | | | | | | 1,139,604 | | | | | | | | | | | | | |
| RAS Programme | | | | | | | | | | | 4,087,855 | | | | | | | | | | | | | |
| Housing Loans | | | | | | | | | | | 1,279,087 | | | | | | | | | | | | | |
| Housing Grants | | | | | | | | | | | 1,398,543 | | | | | | | | | | | | | |
| CAPITAL SALARIES-RECHARGEABLE | | | | | | | | | | | | | | 588,298 | | | | | | | | | | |
| H2217E- ARDARA (MOLLOYS) 2015 - 8 NO.HOUSES | | | | | | | | | | | | | | | | 1,136,141 | | | | | | | | |
| FABRIC UPGRADE PROGRAMME 2013 | | | | | | | | | | | | | | | | 2,800,000 | | | | | | | | |
| H30007 LETTERMACAWARD (06) | | | | | | | | | | | | | | | | 3,300,000 | | | | | | | | |
| COUNTY HOUSE HQ DEVELOPMENT | | | | | | | | | | | | | | | | 3,240,000 | | | | | | | | |
| H2418 - LONG LANE LETTERKENNY - 29 SOCIAL UNITS (2015) | | | | | | | | | | | | | | | | 4,966,234 | | | | | | | | |
| H2317A - ROCKYTOWN BUNCRANA - 20 NO. UNITS (2015) | | | | | | | | | | | | | | | | 3,880,215 | | | | | | | | |
| HG 533E MANORCUNNINGHAM 8 UNITS | | | | | | | | | | | | | | | | 1,354,535 | | | | | | | | |
| PV10018B - NEWTOWNCUNNINGHAM (2015) | | | | | | | | | | | | | | | | 1,085,253 | | | | | | | | |
| LIFFORD ARMY BARRACKS | | | | | | | | | | | | | | | | 1,250,000 | | | | | | | | |
| H10011A - CARNDONAGH 2015 - 4 NO. SOCIAL HOUSES | | | | | | | | | | | | | | | | 858,419 | | | | | | | | |
| H2227D - DRUMROOSKE 2015 (24 NO. SOCIAL HOUSES) | | | | | | | | | | | | | | | | 4,250,000 | | | | | | | | |
| H2069F KILLYBEGS EMERALD DRIVE - 10 UNITS | | | | | | | | | | | | | | | | 1,481,628 | | | | | | | | |

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| H1090B - DUNFANAGHY - 13 NO. SOCIAL HOUSES (2015) | | | | | | | | 2,245,641 | | | | |
| H2210B - CONEYBURROW LIFFORD - 10 NO. HOUSES | | | | | | | | 3,300,000 | | | | |
| H2034B - MEADOW HILL RAPHOE 11 NO. SOCIAL HOUSES | | | | | | | | 2,027,413 | | | | |
| LAGHEY - 10 HOUSES | | | | | | | | 1,600,000 | | | | |
| HOUSING SCHEME CARRIGART | | | | | | | | 1,550,000 | | | | |
| H2259C - RADHARC NA TRA BREIGE MALIN1 | | | | | | | | 1,241,209 | | | | |
| CHS 05/17 COIS ABHAINN ST JOHNSTON 6 NO SOCIAL HSES | | | | | | | | 954,772 | | | | |
| HOUSING GRANTS (DISABILITY & ELDERLY) | | | | | | | | 830,505 | | | | Annual Programme - 80% Dept funded - only increase value included in 'being considered' i.e. Expected spend for 2017 is €1,600,000. |
| ANVERS VOLUNTARY HOUSING ASSOCIATION | | | | | | | | | | | 699,729 | |
| DONEGAL WOMEN'S VOLUNTARY HOUSING ASS V24 REFUGE | | | | | | | | | | | 817,765 | |
| Road Transportation and Safety | | | | | | | | | | | | |
| Regional Road - Maintenance and Improvement | 1,384,755 | | | | | | | 12,235,532 | | | | |
| NP Road - Maintenance and Improvement | | | | | | | | 1,526,367 | | | | |
| NS Road - Maintenance and Improvement | | | | | | | | 1,454,694 | | | | |
| Local Road - Maintenance and Improvement | | | | | | | | 26,881,853 | | | | |
| Public Lighting | | | | | | | | 1,955,151 | | | | |
| Maintenance & Management of Car Parking | | | | | | | | 1,186,996 | | | | |
| Support to Roads Capital Prog. | | | | | | | | 595,304 | | | | |
| Roads Management Office (RMO) operation costs | | | | | | | | 2,702,801 | | | | |
| CASTLETREAGH- FIVE POINTS | | | | | | | | 605,457 | | | | |
| BBOFEY/STRANORLAR BYPASS DL 99 120 | | | | | | | | 191,000,000 | | | | |

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|--|--|--|--|--|--|------------|--|-----------------|--|--|---------|--|
| BSHANNON/BUNDORAN BYPASS DL 99 110 | | | | | | | | 83,307,302 | | | | |
| N56 MCHARLES TO INVER (DL00200&DL07189) | | | | | | | | 25,700,000 | | | | |
| N56 DUNGLOE TO GLENTIES | | | | | | | | 72,000,000 | | | | |
| N56 COOLBOY KILMACRENNAN REALIGNMENT 2011 | | | | | | | | 9,800,000 | | | | |
| N15 BLACKBURN BRIDGE REALIGNMENT SCHEME 2011 | | | | | | | | 7,940,000 | | | | |
| N15 LISCOOLEY PAVEMENT OVERLAY 2014 | | | | | | | | 580,000 | | | | |
| N15 CONEYBURROW PAVEMENT SCHEME 2014 | | | | | | | | 500,000 | | | | |
| N56 DUNCANS BRIDGE 2015 (PAVEMENT) | | | | | | | | 830,000 | | | | |
| N56 KILTOY ROUNDABOUT | | | | | | | | 2,000,000 | | | | |
| N14 LIFFORD TO R264 JUNCTION | | | | | | | | 1,000,000 | | | | |
| NATIONAL ROADS OFFICE ADMINISTRATION | | | | | | | | 1,816,494 | | | | |
| N56 LETTERKENNY RELIEF ROAD (BONAGEE LINK) | | | | | | | | 42,000,000 | | | | |
| N14 - MANORCUNNINGHAM ROUNDABOUT TO LIFFORD (INCLUDING A5 LINK) | | | | | | | | 110,000,00 0 | | | | |
| N15 LIFFORD TO STRANORLAR | | | | | | | | 166,500,00 0 | | | | |
| CLAR BARNES REALIGNMENT SCHEME | | | | | | | | 38,000,000 | | | | |
| PORT BRIDGE ROUNDABOUT | | | | | | | | 1,200,000 | | | | |
| AGHILLY ROAD LAND PURCHASE BUNCRANA TC | | | | | | | | 600,000 | | | | |
| N15 KILLYGORDON TO LISCOOLEY PAVEMENT 2012 | | | | | | | | | | | 694,284 | |
| N56 FANABOY UPPER 2014 | | | | | | | | | | | 640,632 | |
| Water Services | | | | | | | | | | | | |
| Operation and Maintenance of Water Supply | | | | | | 10,709,654 | | | | | | |
| Operation and Maintenance of Waste Water Treatment | | | | | | 2,486,877 | | | | | | |

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|--|--|--|--|-----------|--|-----------|--|------------|--|--|-----------|--|
| Collection of Water and Waste Water Charges | | | | | | 973,337 | | | | | | |
| Support to Water Capital Programme | | | | | | 2,094,046 | | | | | | |
| Agency & Recoupable Services | | | | | | 890,178 | | | | | | |
| Local Authority Water and Sanitary Services | | | | | | 634,921 | | | | | | |
| TORY ISLAND GWS UPGR 2003 | | | | | | | | 900,000 | | | | |
| LETTERKENNY CAS CAPITAL | | | | | | | | 1,842,676 | | | | |
| ANSWER PROJECT (W&E) | | | | | | | | | | | 2,455,805 | |
| Development Management | | | | | | | | | | | | |
| Forward Planning | | | | | | 672,193 | | | | | | |
| Development Management | | | | | | 2,286,669 | | | | | | |
| Enforcement | | | | | | 675,047 | | | | | | |
| Tourism Development and Promotion | | | | | | 793,490 | | | | | | |
| Community and Enterprise Function | | | | | | 3,195,579 | | | | | | |
| Economic Development and Promotion | | | | | | 1,842,518 | | | | | | |
| SLIABH LIAG | | | | | | | | 6,500,000 | | | | |
| MALIN HEAD EU INTERREG PROJECT | | | | | | | | 1,000,000 | | | | |
| SICAP [LOTS 33-1, 33-2 & 33-3] | | | | | | | | 5,400,000 | | | | |
| RURAL DEVELOPMENT PROGRAMME (RDP) 2014 - 2020 | | | | | | | | 12,900,000 | | | | |
| TERMON PROJECT PETTIGO (NON PEACE III) | | | | | | | | 8,060,000 | | | | |
| SAIL WEST BUNAGEE PROJECT | | | | | | | | 6,000,000 | | | | |
| PEACE IV MANAGEMENT & IMPLEMENTATION | | | | | | | | 5,500,000 | | | | |
| DESIGNATED URBAN GRANT SCHEME | | | | | | | | 4,000,000 | | | | |
| ASCENT PROJECT - NORTHERN PERIPHERY AREA (ERRIGAL) | | | | | | | | 1,600,000 | | | | |
| EEN-ENTERPRISE EUROPE NETWORK PROJECT | | | | | | | | 600,000 | | | | |
| Environmental Services | | | | | | | | | | | | |
| BUNDORAN FIRE STATION | | | | 1,025,600 | | | | | | | | |

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| BALLYSHANNON FIRE STATION | | | 821,600 | | | | | | | | | |
| GLENCOLMCILLE FIRE STATION | | | 600,000 | | | | | | | | | |
| Operation, Maintenance and Aftercare of Landfill | | | | | | 1,889,862 | | | | | | |
| Op & Mtce of Recovery & Recycling Facilities | | | | | | 514,059 | | | | | | |
| Litter Management | | | | | | 1,317,496 | | | | | | |
| Safety of Structures and Places | | | | | | 654,094 | | | | | | |
| Operation of Fire Service | | | | | | 6,360,605 | | | | | | |
| Water Quality, Air and Noise Pollution | | | | | | 551,981 | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| Operation and Maintenance of Leisure Facilities | | | | | | 1,145,458 | | | | | | |
| Operation of Library and Archival Service | | | | | | 3,704,624 | | | | | | |
| Op, Mtce & Imp of Outdoor Leisure Areas | | | | | | 1,634,312 | | | | | | |
| Operation of Arts Programme | | | | | | 1,922,860 | | | | | | |
| BALLYBOFEY/STRANORLAR LEISURE CENTRE | | | | | | | | 7,500,000 | | | | |
| BUNCRANA SWIM POOL COMM LEISURE CNTR RE-FURB 06 | | | | | | | | 6,200,000 | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| GREENCASTLE HARBOUR DEVELOPMENT | | | 40,000,000 | | | | | | | | | |
| RATHMULLEN PIER REFURISHMENT | | | 2,600,000 | | | | | | | | | |
| PORTSALON PIER REFURISHMENT | | | 1,400,000 | | | | | | | | | |
| INVER PIER | | | 2,200,000 | | | | | | | | | |
| GROYNE AT MAGHERAROARTY | | | 1,000,000 | | | | | | | | | |
| LIFEBOAT BERTH AT BUNCRANA | | | 500,000 | | | | | | | | | |
| LEENAN PIER | | | 1,000,000 | | | | | | | | | |
| GOLA ISLAND PIER | | | 1,000,000 | | | | | | | | | |
| Operation and Maintenance of Piers and Harbours | | | | | | 1,803,340 | | | | | | |

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| Veterinary Service | | | | | | 595,949 | | | | | | | |
| RANNAGH PIER | | | | | | | | 2,300,000 | | | | | |
| Miscellaneous Services | | | | | | | | | | | | | |
| Profit/Loss Machinery Account | | | | | | 6,359,564 | | | | | | | |
| Adminstration of Rates | | | | | | 8,022,289 | | | | | | | |
| Local Representation/Civic Leadership | | | | | | 1,153,218 | | | | | | | |
| Motor Taxation | | | | | | 1,702,079 | | | | | | | |
| Agency & Recoupable Services | | | | | | 8,330,539 | | | | | | | |
| Stranorlar Regional Training Centre | | | | | | 560,095 | | | | | | | |
| | | | | | | | | | | | | | |
| Dublin City Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES | |
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | | |
| Housing & Building | | | | | | | | | | | | | |
| A01 Maintenance/Improvement of LA Housing Units | | | | | | 64,300,000 | | | | | | | |
| A02 Housing Assessment, Allocs and Transfers | | | | | | 6,100,000 | | | | | | | |
| A03 Housing Rent and Tenant Purchase Admin | | | | | | 9,200,000 | | | | | | | |
| A04 Housing Community Development Support | | | | | | 22,200,000 | | | | | | | |
| A05 Administration of Homeless Service | | | | | | 101,500,000 | | | | | | | |
| A06 Support to Housing Capital Programme | | | | | | 25,500,000 | | | | | | | |
| A07 RAS Programme | | | | | | 33,500,000 | | | | | | | |
| A08 Housing Loans | | | | | | 14,000,000 | | | | | | | |
| A09 Housing Grant | | | | | | 9,300,000 | | | | | | | |

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|--|--|--|-----------|------------|------------|-----------|--|-----------|--|--|--|--|
| A12 Hap Programme | | | | | | 6,200,000 | | | | | | |
| Feasibility of Land for Development - Travellers | | | 500,000 | | | | | | | | | |
| St Dominics Redevelopment | | | 675,779 | | | | | | | | | |
| Grove Lane | | | 875,000 | | | | | | | | | |
| Pigeon House Road | | | 1,250,000 | | | | | | | | | |
| Cluid - Dunmanus | | | 1,406,697 | | | | | | | | | |
| Ellis Court - Tuath | | | 1,650,000 | | | | | | | | | |
| Townsend Street Peter Mcverry Trust | | | 1,700,000 | | | | | | | | | |
| St Maragrets Park Day House Upgrade | | | 2,143,800 | | | | | | | | | |
| High Park Respond | | | 2,467,243 | | | | | | | | | |
| Rafters Lane - Walk | | | 2,521,849 | | | | | | | | | |
| Belcamp Site B | | | 3,100,000 | | | | | | | | | |
| Belcamp Site C (Belcamp Green/Belcamp Crescent) | | | 4,235,000 | | | | | | | | | |
| Beech Hill RHDVHA | | | 4,800,000 | | | | | | | | | |
| Redevelopment Labre Park | | | | 8,695,622 | | | | | | | | |
| St Michaels Estate Regeneration | | | | 14,000,000 | | | | | | | | |
| O'Devaney Gardens Regeneration | | | | 16,200,000 | | | | | | | | |
| Dominic Street East Side Regeneration | | | | | 24,000,000 | | | | | | | |
| Kylemore Grove Rebuilds | | | | | | | | 501,840 | | | | |
| Special Needs Adapted Traveller Accomodation | | | | | | | | 700,000 | | | | |
| Basin Street Flats Refurbishment | | | | | | | | 750,000 | | | | |
| St Josephs Day House Upgrade | | | | | | | | 950,000 | | | | |
| Peter McVerry Trust - St Agathas | | | | | | | | 1,170,000 | | | | |

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|---|--|--|--|--|--|--|--|------------|--|--|------------|--|
| St Bricens Park | | | | | | | | 2,000,000 | | | | |
| Moss Street 33-34 Cooperative Housing Ireland | | | | | | | | 5,500,000 | | | | |
| Longfield Hotel 9/10 Lower Fitzwilliam St | | | | | | | | 6,800,000 | | | | |
| Infirmiry Road/Montpelier Hill | | | | | | | | 7,245,000 | | | | |
| North King Street | | | | | | | | 7,650,000 | | | | |
| St Mary's Place | | | | | | | | 8,000,000 | | | | |
| Charlemont Urban Area Framework | | | | | | | | 8,770,000 | | | | |
| Boiler Replacement Programme | | | | | | | | 9,000,000 | | | | |
| Redevelopment of Buttercup Park | | | | | | | | 10,265,500 | | | | |
| St Teresas Gardens Redevelopment (Procurement of) | | | | | | | | 17,000,000 | | | | |
| Dolphin House Phase 1 | | | | | | | | 19,500,000 | | | | |
| Cornamona (Cornamona Court Redevelopment) | | | | | | | | 22,137,500 | | | | |
| CV-Croke Villas Redevelopment | | | | | | | | 25,000,000 | | | | |
| Priory Hall Security and Miscellaneous Charges | | | | | | | | 48,000,000 | | | | |
| St Michaels Estate PPP | | | | | | | | | | | 6,880,000 | Failed PPP now being provided by Direct provision |
| O'Devaney Gardens PPP | | | | | | | | | | | 7,454,000 | Failed PPP now being provided by Direct provision |
| Bunratty Road Maisonettes | | | | | | | | | | | 18,043,017 | |
| CV-Sackville Avenue | | | | | | | | | | | 4,300,000 | This project has been terminated as a separate project and the objectives are to be met as part of another project in the area |
| Road Transportation and Safety | | | | | | | | | | | | |

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|--|--|--|-----------|--|------------|------------|--|-----------|--|--|--|--|
| B03 Regional Road - Improvement & Mtce | | | | | | 8,300,000 | | | | | | |
| B04 Local Road - Improvement & Mtce | | | | | | 27,100,000 | | | | | | |
| B05 Public Lighting | | | | | | 9,700,000 | | | | | | |
| B06 Traffic Management Improvement | | | | | | 24,600,000 | | | | | | |
| B08 Road Safety Promotion/Education | | | | | | 3,400,000 | | | | | | |
| B09 Car Parking | | | | | | 11,800,000 | | | | | | |
| B10 Support to Roads Capital Programme | | | | | | 3,400,000 | | | | | | |
| B11 Agency & Recoupable Services | | | | | | 2,700,000 | | | | | | |
| Traffic Management Weather System for DCC | | | 500,000 | | | | | | | | | |
| Hanover Street East | | | 1,000,000 | | | | | | | | | |
| Liffey Boardwalk Upgrade | | | 1,701,150 | | | | | | | | | |
| Castleforbes Street | | | 1,875,000 | | | | | | | | | |
| New North - South Road between Blocks 9 & 10 North Docklands | | | 2,500,000 | | | | | | | | | |
| Dodder Bridge | | | | | 32,050,850 | | | | | | | |
| South Campshires Cycleway | | | | | | | | 500,000 | | | | |
| Fibre Optic Garda HQ Link | | | | | | | | 500,000 | | | | |
| AVL Bus Priority Project | | | | | | | | 1,412,000 | | | | |
| Blackhorse Avenue Sect 2 Road Improvement Scheme | | | | | | | | 1,500,000 | | | | |
| Newcommen Bridge Widening | | | | | | | | 1,770,000 | | | | |
| Point Junction Imp Scheme | | | | | | | | 1,800,000 | | | | |
| Chapelizod Bypass Bus Lane Widening | | | | | | | | 2,300,000 | | | | |
| Royal Canal North Strand to Phibsborough Road | | | | | | | | 3,500,000 | | | | |

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|---|--|--|--|--|--|--|------------|------------|--|--|---------|--|
| DDC13/0014 Royal Canal Greenway Phase 4 Phibsborough to Ashtown | | | | | | | | 3,500,000 | | | | |
| City Centre High Density Cycle Parking | | | | | | | | 3,700,000 | | | | |
| Royal Canal Premium Cycle Route Phase 2 Sheriff St to Nth | | | | | | | | 3,840,000 | | | | |
| Heuston to Chapelizod Greenway Cycle Route | | | | | | | | 4,500,000 | | | | |
| Transport Asset Management System (TAMS) | | | | | | | | 4,996,522 | | | | |
| College Green Plaza | | | | | | | | 5,000,000 | | | | |
| S25 Cycle/Walkway Scheme Bull Island to Causeway Road | | | | | | | | 6,600,000 | | | | |
| Clontarf to City Centre Cycle Scheme Fairview to Amiens St | | | | | | | | 7,500,000 | | | | |
| Grand Canal Blackhorse to Portobello | | | | | | | | 8,500,000 | | | | |
| East Link Upgrade | | | | | | | | 10,000,000 | | | | |
| Dodder Cyclist and Pedstrian Improvements | | | | | | | | 12,300,000 | | | | |
| Real Time Passenger Information System | | | | | | | | 13,207,070 | | | | |
| Liffey Cycle Route | | | | | | | | 15,000,000 | | | | |
| Forbes Street Pedestrian Bridge and Cycle Bridge | | | | | | | | 17,000,000 | | | | |
| Sandyford (Clonskeagh) to City Centre Cycle Route | | | | | | | | 20,000,000 | | | | |
| Camden St Wexford St Aungier St Traffic Management | | | | | | | | | | | 520,000 | |
| Water Services | | | | | | | | | | | | |
| C01 Water Supply | | | | | | | 30,900,000 | | | | | |
| C02 Waste Water Treatment | | | | | | | 13,000,000 | | | | | |
| C03 Collection Water & Waste Water Charges | | | | | | | 800,000 | | | | | |
| C07 Agency & Recoupable Services | | | | | | | 3,400,000 | | | | | |

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| C08 Local Authority Water and Sanitary Services | | | | | | 10,100,000 | | | | | | |
| North Campshires Flood Defence Future Climate Change | | | 500,000 | | | | | | | | | |
| South Campshires SDZ Project Sir John Rogersons Quay | | | 850,000 | | | | | | | | | |
| Surface Water Asset Management System | | | 1,500,000 | | | | | | | | | |
| Surface Water Network Improvement Work | | | 3,000,000 | | | | | | | | | |
| Poddle Flood Aleviation | | | 3,100,000 | | | | | | | | | |
| S2S Phase 1 Sutton to Liffey | | | | 7,000,000 | | | | | | | | |
| Sandymount Flood Defences Phases 1 & 2 | | | | | | | | 600,000 | | | | |
| Dublin Flood Forecasting & Flood Warning System | | | | | | | | 1,130,386 | | | | |
| Culvert Improvement Works - Screen Upgrade Works | | | | | | | | 1,600,000 | | | | |
| Campshires Flood Protection Project | | | | | | | | 2,000,000 | | | | |
| Flood Aleviation Fleet | | | | | | | | 2,000,000 | | | | |
| Implementing Flood Resilience City Outcome | | | | | | | | 2,443,806 | | | | |
| Culvert Improvement Works - Camac Culvert Colapse Future Works | | | | | | | | 2,600,000 | | | | |
| River Wad Study & Construction Works | | | | | | | | 3,200,000 | | | | |
| Clontarf Flood Relief | | | | | | | | 3,260,000 | | | | |
| Flooding Emergency Works & Flood Defence Repairs | | | | | | | | 3,460,000 | | | | |
| Dodder Flood Works | | | | | | | | 4,000,000 | | | | |
| S2S Phase 2 (surface water) | | | | | | | | 5,000,000 | | | | |
| Development Management | | | | | | | | | | | | |
| D01 Forward Planning | | | | | | 5,100,000 | | | | | | |

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| D02 Development Management | | | | | | 6,500,000 | | | | | | |
| D03 Enforcement | | | | | | 2,500,000 | | | | | | |
| D04 Industrial & Commercial Facilities | | | | | | 9,600,000 | | | | | | |
| D05 Tourism Development & Promotion | | | | | | 2,600,000 | | | | | | |
| D06 Community & Enterprise Function | | | | | | 7,500,000 | | | | | | |
| D08 Building Control | | | | | | 1,300,000 | | | | | | |
| D09 Economic Development & Promotion | | | | | | 6,800,000 | | | | | | |
| D11 Heritage and Conservation Services | | | | | | 2,200,000 | | | | | | |
| Smart Cities Project | | | 1,500,000 | | | | | | | | | |
| Ballymun Civic Centre Reconfiguration Works | | | | | | | | 870,000 | | | | |
| Demolition of Ballymun Shopping Centre | | | | | | | | 1,110,000 | | | | |
| Market Refurbishment Project Phase 2 | | | | | | | | 1,800,000 | | | | |
| Henrietta Street 1916 | | | | | | | | 2,800,000 | | | | |
| Docklands Public Realm | | | | | | | | 10,000,000 | | | | |
| Ballymun Shopping Centre | | | | | | | | 13,000,000 | | | | |
| Environmental Services | | | | | | | | | | | | |
| E01 Landfill Operation and Aftercare | | | | | | 5,300,000 | | | | | | |
| E02 Recovery & Recycling Facilities Operations | | | | | | 3,700,000 | | | | | | |
| E04 Provision of Waste Collection Services | | | | | | 1,600,000 | | | | | | |
| E05 Litter Management | | | | | | 3,900,000 | | | | | | |
| E06 Street Cleaning | | | | | | 38,200,000 | | | | | | |
| E07 Waste Regs, Monitoring & Enforcement | | | | | | 4,300,000 | | | | | | |

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|--|--|--|-----------|--|--|-------------|--|-----------|--|--|--|--|
| E08 Waste Management Planning | | | | | | 700,000 | | | | | | |
| E10 Safety of Structures & Places | | | | | | 8,200,000 | | | | | | |
| E11 Operation of Fire Service | | | | | | 116,100,000 | | | | | | |
| E12 Fire Prevention | | | | | | 2,300,000 | | | | | | |
| E13 Water Quality, Air & Noise Pollution | | | | | | 800,000 | | | | | | |
| E14 Agency & Recoupable Services | | | | | | 1,200,000 | | | | | | |
| Eblana House | | | 1,500,000 | | | | | | | | | |
| Purchase of Fire Appliances | | | | | | | | 600,000 | | | | |
| District Heating Project Phase 2 | | | | | | | | 2,000,000 | | | | |
| Waste to Energy Project Construction & Commissioning Phase | | | | | | | | 4,397,885 | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| F01 Leisure Facilities Operations | | | | | | 10,600,000 | | | | | | |
| F02 Operation of Library & Archive Service | | | | | | 23,800,000 | | | | | | |
| F03 Outdoor Leisure Areas Operations | | | | | | 23,000,000 | | | | | | |
| F04 Community, Sport & Recreational Dev | | | | | | 16,200,000 | | | | | | |
| F05 Operation of Arts Programme | | | | | | 11,800,000 | | | | | | |
| Ballyfermot Leisure Centre - New Pitch | | | 500,000 | | | | | | | | | |
| Ballyfermot Leisure Centre - Gym Extension | | | 550,000 | | | | | | | | | |
| Finglas Library | | | 2,083,952 | | | | | | | | | |
| Coolock Library | | | | | | | | 500,000 | | | | |
| St Anne's All Weather Pitch | | | | | | | | 505,627 | | | | |
| Tolka Valley Pavillion | | | | | | | | 600,000 | | | | |
| Springdale Pavillion | | | | | | | | | | | | |

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| | | | | | | | | 600,000 | | | | |
| Father Collins Park All Weather Pitch | | | | | | | | 639,367 | | | | |
| Rockfield Park | | | | | | | | 650,000 | | | | |
| Mountjoy Square Conservation Plan | | | | | | | | 730,000 | | | | |
| Merrion Square Conservation Plan | | | | | | | | 840,000 | | | | |
| Exemplar Project | | | | | | | | 1,000,000 | | | | |
| Libraries RFID Project | | | | | | | | 1,100,000 | | | | |
| Bushy Park Tea Rooms | | | | | | | | 1,355,868 | | | | |
| Parnell Square Cultural Quarter | | | | | | | | 1,777,957 | | | | |
| Le Fanu Park Playground | | | | | | | | 1,900,000 | | | | |
| Refurbishment of Richmond Barracks for Commemorations 1916 | | | | | | | | 3,500,000 | | | | |
| Kevin Street Library Refurbishment | | | | | | | | 3,739,446 | | | | |
| Markievicz Improvement Works | | | | | | | | | | | 721,927 | Was entered as recently ended in 2015 report however included again as there were significant additional works required in 2016 due to discovery of structural deficits |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| G04 Veterinary Service | | | | | | | 700,000 | | | | | |
| G05 Education Support Services | | | | | | | 1,800,000 | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |

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|--|-------------------------------------|---|-------------------------|------------------|------------------|-----------------------------------|------------------------------|-------------------------|-----------------------------------|------------------------------|-------------------------|--------------|
| H03 Administration of Rates | | | | | | 37,300,000 | | | | | | |
| H04 Franchise Costs | | | | | | 1,100,000 | | | | | | |
| H05 Operation of Morgue & Coroners Expenses | | | | | | 3,300,000 | | | | | | |
| H07 Operation of Markets & Casual Trading | | | | | | 1,700,000 | | | | | | |
| H09 Local Representation/Civic Leadership | | | | | | 4,700,000 | | | | | | |
| H10 Motor Taxation | | | | | | 6,900,000 | | | | | | |
| H11 Agency & Recoupable Services | | | | | | 2,800,000 | | | | | | |
| Air Conditioning Unit | | | | | | | | | 750,000 | | | |
| IS Infrastructure Project | | | | | | | | | 4,310,000 | | | |
| Relocation of City Morgue | | | | | | | | | | | 1,700,000 | |
| | | | | | | | | | | | | |
| Dún Laoghaire-Rathdown County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES |
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | |
| Housing & Building | | | | | | | | | | | | |
| St Michaels Terrace, Dun Laoghaire | | | | | | | | | €1,165,800 | | | |
| Cromlech Close, Kilternan | | | | | | | | | | | €3,625,200 | |
| Fitzgerald Park | | | | | | | | | 10,005,500 | | | |
| Clontibret House Phase 2 | | | | | | | | | | | €859,900 | |
| Rochestown House Phase 2 Block 1 | | | | | | | | | | | €3,965,400 | |
| Rochestown House - Phase 3 | | | | | | | | | €3,119,700 | | | |
| Pottery Road | | | €809,900 | | | | | | | | | |
| The Brambles Park Close Glenageary | | | | | | | | | €2,149,500 | | | |
| The Mews, Sallynoggin Park, Sallynoggin | | | | | | | | | €1,098,900 | | | |

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| Georges Place | | | €3,121,600 | | | | | | | | | |
| Rosemount Court | | | | | | | | 11,829,300 | | | | |
| Broadford Rise, Ballinteer | | | | €6,458,400 | | | | | | | | |
| Park House, Georges Street, Dun Laoghaire | | | | €1,233,500 | | | | | | | | |
| Temple Road | | | | €683,300 | | | | | | | | |
| CAS - acquisition at Monkstown | | | | | | | | | | | €2,233,500 | |
| CAS - acquisition at Churchtown | | | | | | | | €607,700 | | | | |
| CAS - acquisition at Dun Laoghaire | | | | | | | | €740,500 | | | | |
| Glenamuck Road Halting Site | | | | | | | | €1,909,500 | | | | |
| Acquisition at Carrickmines | | | | | | | | €2,735,800 | | | | |
| Acquisition at Hazelbrook | | | | | | | | €9,800,000 | | | | |
| 5 residential units at Bird Avenue, Clonskeagh | | | | | | | | €1,360,000 | | | | |
| A01 Maintenance & Improvement of LA Housing Units | €694,900 | | | | | | €12,244,800 | | | | | |
| A02 Housing Assessment, Allocation and Transfer | | | | | | | €1,336,200 | | | | | |
| A03 Housing Rent and Tenant Purchase Administration | | | | | | | €1,415,500 | | | | | |
| A04 Housing Community Development Support | | | | | | | €586,600 | | | | | |
| A05 Administration of Homeless Service | | | | | | | €2,620,200 | | | | | |
| A06 Support to Housing Capital Prog. | €936,700 | | | | | | €6,388,500 | | | | | |
| A07 RAS Programme (Various leasing schemes providing social housing) | €3,183,800 | | | | | | €10,146,300 | | | | | |
| A08 Housing Loans | | | | | | | €1,538,100 | | | | | |
| A09 Housing Grants | | | | | | | €1,585,300 | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| Leopardstown Link Road | | | | | | | | €8,500,000 | | | | |
| M50 Junction 14 Link Road | | | | | | | | €7,800,000 | | | | |
| N11 Johnstown Road Junction Improvements | | | | | | | | €1,129,100 | | | | |
| Pottery Road Improvement Scheme | | | | | | | | | | | 13,000,000 | |

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|---|----------|--|------------|------------|--|--|-------------|------------|--|--|--|--|--|
| Stillorgan Village Framework Management Plan | | | €3,500,000 | | | | | | | | | | |
| Foxrock Village Car Park | | | | | | | | €750,000 | | | | | |
| Monkstown Village Public Realm & TIS | | | | | | | | €1,100,000 | | | | | |
| Glenamuck Distributor Road/Kiltiernan by pass | | | | 17,046,000 | | | | | | | | | Overall cost is significantly higher than the cost outlined in this inventory. |
| Blackglen Road Improvement Scheme | | | | | | | | 23,824,000 | | | | | |
| Bracken Link Road | | | | | | | | €6,100,000 | | | | | |
| Brennanstown Road | | | €1,000,000 | | | | | | | | | | |
| Traffic management / sustainable travel (Sandyford UFP) | | | €3,600,000 | | | | | | | | | | |
| Traffic/Road Safety Improvement Schemes (Dev Lev) - 2016-2018 | | | €5,000,000 | | | | | | | | | | |
| Deepwell, Blackrock Pedestrian/Cycle Link | | | €750,000 | | | | | | | | | | |
| Kiltiernan/Glenamuck LAP associated works (exclusive of S.49 scheme) | | | €5,000,000 | | | | | | | | | | |
| County Bike Scheme | | | €1,000,000 | | | | | | | | | | |
| Provision of direct/dedicated walking/cycling link between Bray and Cherrywood SDZ area | | | €800,000 | | | | | | | | | | |
| Clay Farm Permeability Pedestrian Link to Luas | | | €500,000 | | | | | | | | | | |
| B01 NP Road - Maintenance and Improvement | | | | | | | €569,800 | | | | | | |
| B03 Regional Road - Maintenance and Improvement | | | | | | | €1,554,200 | | | | | | |
| B04 Local Road - Maintenance and Improvement | €612,700 | | | | | | €11,228,900 | | | | | | |
| B05 Public Lighting | | | | | | | €4,944,600 | | | | | | |
| B06 Traffic Management Improvement | | | | | | | €4,157,900 | | | | | | |
| B08 Road Safety Promotion & Education | | | | | | | €1,074,500 | | | | | | |
| B09 Car Parking | | | | | | | €3,075,800 | | | | | | |

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| B10 Support to Roads Capital Prog | | | | | | €1,500,600 | | | | | | |
| B11 Agency & Recoupable Services | | | | | | €592,800 | | | | | | |
| Water Services | | | | | | | | | | | | |
| Glenavon Park Flood Storage | | | | | | | | €1,000,000 | | | | |
| Kilbogget Park Online Attenuation | | | | | | | | €1,264,000 | | | | |
| C01 Water Supply | | | | | | €5,571,600 | | | | | | |
| C02 Waste Water Treatment | | | | | | €2,790,200 | | | | | | |
| C03 Collection of Water and Waste Water Charges | | | | | | €518,500 | | | | | | |
| C08 Local Authority Water and Sanitary Services | €519,600 | | | | | €3,566,600 | | | | | | |
| Development Management | | | | | | | | | | | | |
| Cherrywood proposed SDZ | | | | 10,000,000 | | | | | | | | Overall cost is significantly higher than the cost outlined in this inventory. |
| Cherrywood - N11 Junction & Druids Glen Road Q-P3 | | | | | | | | €900,000 | | | | |
| Sandyford urban open space | | | | €7,000,000 | | | | | | | | |
| D01 Forward Planning | | | | | | €2,109,000 | | | | | | |
| D02 Development Management | | | | | | €4,544,900 | | | | | | |
| D03 Enforcement | | | | | | €704,200 | | | | | | |
| D06 Community and Enterprise Function | | | | | | €1,660,200 | | | | | | |
| D08 Building Control | | | | | | €1,012,900 | | | | | | |
| D09 Economic Development and Promotion | €1,276,100 | | | | | €2,856,400 | | | | | | |
| D10 Property Management | | | | | | €1,241,300 | | | | | | |
| Environmental Services | | | | | | | | | | | | |
| Shanganagh Crematorium | | | | | | | | €3,500,000 | | | | |
| E01 Landfill Operation and Aftercare | | | | | | €4,710,800 | | | | | | |
| E02 Recovery & Recycling Facilities Operations | | | | | | €1,860,700 | | | | | | |

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|---|--|--|------------|------------|--|-------------|--|------------|--|------------|--|--|
| E03 Waste to Energy Facilities Operations | | | | | | €857,700 | | | | | | |
| E05 Litter Management | | | | | | €1,614,300 | | | | | | |
| E06 Street Cleaning | | | | | | €5,468,500 | | | | | | |
| E07 Waste Regulations, Monitoring and Enforcement | | | | | | €664,800 | | | | | | |
| E09 Maintenance of Burial Grounds | | | | | | €2,198,600 | | | | | | |
| E10 Safety of Structures and Places | | | | | | €571,700 | | | | | | |
| E11 Operation of Fire Service | | | | | | €14,563,700 | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| Shangnagh Park:Shanganagh Castle Works | | | | | | | | €500,000 | | | | |
| Marlay Park Courtyard Phase II | | | | | | | | €2,037,000 | | | | |
| Quinn's Road Shankill Indoor Sports Hall | | | | | | | | | | €1,747,000 | | |
| Fernhill Masterplan (Parkland and Sports) Phase 1 | | | €2,000,000 | | | | | | | | | |
| Pavement Improvement Programme | | | | | | | | €500,000 | | | | |
| Hudson Road Park | | | €714,000 | | | | | | | | | |
| Acquisition of sub-license for Artificial Pitches | | | €1,350,000 | | | | | | | | | |
| Marlay Park Masterplan 2016-2018 | | | €1,400,000 | | | | | | | | | |
| County wide grass & all weather pitches 2016-2018 | | | €3,000,000 | | | | | | | | | |
| Glenalbyn Swimming Pool | | | | 10,000,000 | | | | | | | | |
| Lower George's Street Public Realm | | | | | | | | €974,000 | | | | |
| Samuel Beckett Civic Campus Phase 1 | | | | | | | | 16,900,000 | | | | |
| dIr LexIcon Central Library & Cultural Centre | | | | | | | | | | 42,500,000 | | |
| Dun Laoghaire Baths Refurb | | | | | | | | €5,500,000 | | | | |
| Stillorgan Library | | | | €6,000,000 | | | | | | | | |
| DLR Carnegie Library | | | €585,000 | | | | | | | | | |
| Springhill Park Tennis Pavilion | | | €500,000 | | | | | | | | | |
| Samuel Beckett Library Fitout | | | €1,200,000 | | | | | | | | | |

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|---|----------|--|------------|------------|--|-------------|------------|--|--|--|--|--|
| Marlay Park - New Car Park | | | €600,000 | | | | | | | | | |
| Marlay Golf Redevelopment | | | €500,000 | | | | | | | | | |
| Marlay Park - Running Track | | | €1,160,000 | | | | | | | | | |
| Dodder Walk Improvements | | | €500,000 | | | | | | | | | |
| Stonebridge Road Car Park, Paths and Changing Rooms | | | €500,000 | | | | | | | | | |
| Greenways future projects | | | €3,000,000 | | | | | | | | | |
| Circus Field, Booterstown | | | €800,000 | | | | | | | | | |
| Dalkey Island (Upgrade Tower & Gun Battery) | | | €500,000 | | | | | | | | | |
| Samuel Beckett Civic Campus Phase 2 | | | | 20,000,000 | | | | | | | | |
| Shanganagh Castle (Community) | | | €500,000 | | | | | | | | | |
| F02 Operation of Library and Archival Service | | | | | | €8,186,000 | | | | | | |
| F03 Outdoor Leisure Areas Operations | | | | | | €11,248,900 | | | | | | |
| F04 Community Sport and Recreational Development | | | | | | €2,949,700 | | | | | | |
| F05 Operation of Arts Programme | €575,400 | | | | | €4,625,600 | | | | | | |
| F06 Agency & Recoupable Services | | | | | | €1,343,500 | | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| Corbawn Coastal Protection Works | | | | | | | €500,000 | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| Architects Metals Phase 2 | | | | | | | €600,000 | | | | | |
| Public Realm Blackrock & Frascati | | | | | | | €1,150,000 | | | | | |
| Central Dun Laoghaire Public Realm | | | | | | | €800,000 | | | | | |
| Village Improvement Public Realm | | | €2,500,000 | | | | | | | | | |
| Dalkey Squareabout Public Realm & TIS | | | €650,000 | | | | | | | | | |
| Cabinteely Public Realm | | | €500,000 | | | | | | | | | |
| Cornelscourt Public Realm | | | €500,000 | | | | | | | | | |
| Deansgrange Cemetery Projects 2016-2018 | | | | | | | €500,000 | | | | | |
| H03 Administration of Rates | | | | | | €6,963,000 | | | | | | |

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| H09 Local Representation & Civic Leadership | | | | | | | | | | | | | €2,020,500 | | | | | | |
| H11 Agency & Recoupable Services | | | | | | | | | | | | | €2,381,300 | | | | | | |
| Fingal County Council | Expenditure being considered | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES | | | | | | | | | | |
| | Current > €0.5m | Capital | | | > €0.5m | | | > €0.5m | | | | | | | | | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | | Capital Grant Schemes | Capital Projects | | | | | | | | |
| | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | | | | | | | | | |
| Housing & Building | | | | | | | | | | | | | | | | | | | |
| Cluid - 22 College Street | | | 1,159,000 | | | | | | | | | | | | | | | | |
| Cluid - Church Street Mulhuddart | | | 3,792,000 | | | | | | | | | | | | | | | | |
| Fold - Balglass Road Howth | | | 2,980,000 | | | | | | | | | | | | | | | | |
| Vincent De Paul (Estuary Road Malahide) | | | 1,280,000 | | | | | | | | | | | | | | | | |
| Castleknock/Mulhuddart Site | | | 1,000,000 | | | | | | | | | | | | | | | | |
| Collinstown Replacement | | | 2,300,000 | | | | | | | | | | | | | | | | |
| Donabate | | | 1,100,000 | | | | | | | | | | | | | | | | |
| Howth | | | 1,000,000 | | | | | | | | | | | | | | | | |
| Moyne Road | | | 2,000,000 | | | | | | | | | | | | | | | | |
| Gardiner's Hill, Balbriggan - Refurbishment | | | 500,000 | | | | | | | | | | | | | | | | |
| NCT Site Ballymun | | | 900,000 | | | | | | | | | | | | | | | | |
| Parslickstown Gardens - Refurbishment | | | 900,000 | | | | | | | | | | | | | | | | |
| St Brigid's Lawn, Porterstown - Refurbishment | | | 600,000 | | | | | | | | | | | | | | | | |
| St Mary's - Refurbishment | | | 1,300,000 | | | | | | | | | | | | | | | | |
| Moyne Park refurbishment Phase 2 | | | 500,000 | | | | | | | | | | | | | | | | |
| Cappaghfinn Phase 2 - 32 Units | | | | | 7,475,000 | | | | | | | | | | | | | | |
| Corduff Additional Works | | | | | | | | | | | | | | | 2,000,000 | | | | |

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| North & East (Balrothery) | | | | | | | | | | 2,000,000 | | |
| Moyne Park Baldoyle - Refurbishment | | | | | | | | | | 1,300,000 | | |
| Cappagh (ajd Heathfield) 14 Houses / Cappaghfinn Phase 1 - 14 Units | | | | | | | | | | 2,600,000 | | |
| Grange Ballyboughal - 8 houses | | | | | | | | | | 1,568,000 | | |
| Parkview Castlelands - 24 houses | | | | | | | | | | 4,340,000 | | |
| Private House Purchase | | | | | | | | | | 22,000,000 | | |
| Racecourse Common Phase 2 - 77 units | | | | | | | | | | 11,600,000 | | |
| Rathbeale Road Swords -25 units | | | | | | | | | | 4,930,000 | | |
| Works for Disabled Tenants | | | | | | | | | | 325,000 | | |
| Central Heating - Estate Management | | | | | | | | | | 3,000,000 | | |
| Contract Painting - Estate Management | | | | | | | | | | 1,650,000 | | |
| Pre-let repairs - Estate Management | | | | | | | | | | 8,100,000 | | |
| Upgrading Works - Window & Door Replacement - Estate Management | | | | | | | | | | 4,500,000 | | |
| Part V - Various Locations - Affordable Housing | | | | | | | | | | 200,000 | | |
| Estate Improvement Works - Travellers | | | | | | | | | | 600,000 | | |
| Pre-let repairs - Travellers | | | | | | | | | | 600,000 | | |
| Capital Advanced Leasing Facility | | | | | | | | | | 7,000,000 | | |
| CAS | | | | | | | | | | 16,000,000 | | |
| St. Cronan's Green - 14 Units | | | | | | | | | | 500,000 | | |
| SEAI Project Kettles Lane | | | | | | | | | | | 700,000 | |
| Scoil Nessain Baldoyle | | | | | | | | | | | | 500,000 |
| A01 Maintenance & Improvement of LA Housing Units | 1,820,371 | | | | | | | | | | | |
| A02 Housing Assessment, Allocation and Transfer | 583,988 | | | | | | | | | | | |

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| A03 Housing Rent and Tenant Purchase Administration | 603,966 | | | | | | | | | | | |
| A04 Housing Community Development Support | 527,789 | | | | | | | | | | | |
| A06 Support to Housing Capital Prog. | 1,246,605 | | | | | | | | | | | |
| A07 RAS Programme | 4,878,847 | | | | | | | | | | | |
| A01 Maintenance & Improvement of LA Housing Units | | | | | | 10,633,310 | | | | | | |
| A02 Housing Assessment, Allocation and Transfer | | | | | | 1,101,287 | | | | | | |
| A03 Housing Rent and Tenant Purchase Administration | | | | | | 1,442,412 | | | | | | |
| A04 Housing Community Development Support | | | | | | 1,435,113 | | | | | | |
| A05 Administration of Homeless Service | | | | | | 2,735,100 | | | | | | |
| A06 Support to Housing Capital Prog. | | | | | | 7,987,869 | | | | | | |
| A07 RAS Programme | | | | | | 16,874,146 | | | | | | |
| A08 Housing Loans | | | | | | 6,677,029 | | | | | | |
| A09 Housing Grants | | | | | | 2,447,923 | | | | | | |
| Road Transportation & Safety | | | | | | | | | | | | |
| Dublin Enterprise Zone | | | 865,000 | | | | | | | | | |
| Estension of S2S Cycle Route Extension, Sutton to Malahide | | | 1,000,000 | | | | | | | | | |
| Flood Remediation Works | | | 600,000 | | | | | | | | | |
| LED Energy Reduction Project | | | 2,000,000 | | | | | | | | | |
| Signage Provision Scheme | | | 750,000 | | | | | | | | | |
| Signals and Toucan Crossings in Urban areas | | | 600,000 | | | | | | | | | |
| Kilshane Cross | | | 2,100,000 | | | | | | | | | |
| Royal Canal Cycleway - Phase 2&3 including Cycle Network Route 1 (Royal Canal 12th Lock to KCC) | | | | 7,900,000 | | | | | | | | |
| Bridge Rehabilitation | | | | | | | | | | | | |

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| | | | | | | | | 1,200,000 | | | | |
| Hole in the Wall Road, Baldoyle | | | | | | | | 3,300,000 | | | | |
| Pedestrian/Cycleway Broadmeadow Way | | | | | | | | 6,200,000 | | | | |
| Snugborough Interchange | | | | | | | | 13,700,000 | | | | |
| Bridge at Back Road, Malahide | | | | | | | | 1,300,000 | | | | |
| Baldoyle - Portmarnock Coastal Walkway | | | | | | | | 1,600,000 | | | | |
| Donabate Road | | | | | | | | 17,000,000 | | | | |
| Castle Mills Access Road, Balbriggan | | | | | | | | | | | 1,500,000 | |
| B03 Regional Road - Maintenance and Improvement | 1,105,265 | | | | | | | | | | | |
| B04 Local Road - Maintenance and Improvement | 691,437 | | | | | | | | | | | |
| B03 Regional Road - Maintenance and Improvement | | | | | | 7,563,963 | | | | | | |
| B04 Local Road - Maintenance and Improvement | | | | | | 8,007,838 | | | | | | |
| B05 Public Lighting | | | | | | 4,638,613 | | | | | | |
| B06 Traffic Management Improvement | | | | | | 2,898,195 | | | | | | |
| B08 Road Safety Promotion & Education | | | | | | 1,060,699 | | | | | | |
| B09 Car Parking | | | | | | 879,221 | | | | | | |
| B10 Support to Roads Capital Prog | | | | | | 979,990 | | | | | | |
| Water Services | | | | | | | | | | | | |
| Portrane Canal Works (Surface Water) | | | | | | | | 743,850 | | | | |
| Water Service Regional Training Group | | | | | | | | 700,000 | | | | |
| C01 Water Supply | 3,150,394 | | | | | | | | | | | |
| C02 Waste Water Treatment | 2,287,890 | | | | | | | | | | | |
| C06 Support to Water Capital Programme | 754,218 | | | | | | | | | | | |

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|--|-----------|--|-----------|--|--|------------|--|-----------|--|--|-----------|--|
| C01 Water Supply | | | | | | 10,623,454 | | | | | | |
| C02 Waste Water Treatment | | | | | | 6,710,070 | | | | | | |
| C03 Collection of Water and Waste Water Charges | | | | | | 450,249 | | | | | | |
| C06 Support to Water Capital Programme | | | | | | 1,855,991 | | | | | | |
| C08 Local Authority Water and Sanitary Services | | | | | | 1,208,787 | | | | | | |
| Development Management | | | | | | | | | | | | |
| Enterprise Centres | | | 1,800,000 | | | | | | | | | |
| Stephenstown Industrial Estate | | | 900,000 | | | | | | | | | |
| SICAP | | | | | | | | 1,200,000 | | | | |
| College Business and Technology Park Buzardstown | | | | | | | | 700,000 | | | | |
| Damastown Industrial Estate | | | | | | | | 900,000 | | | | |
| Acquisition of Land at Cherryhound | | | | | | | | | | | 6,070,000 | |
| Loughshinny land acquisition | | | | | | | | | | | 1,031,000 | |
| D01 Forward Planning | 1,037,766 | | | | | | | | | | | |
| D02 Development Management | 3,576,362 | | | | | | | | | | | |
| D06 Community and Enterprise Function | 606,459 | | | | | | | | | | | |
| D08 Building Control | 622,687 | | | | | | | | | | | |
| D09 Economic Development and Promotion | 714,276 | | | | | | | | | | | |
| D01 Forward Planning | | | | | | 3,534,095 | | | | | | |
| D02 Development Management | | | | | | 5,714,894 | | | | | | |
| D03 Enforcement | | | | | | 736,961 | | | | | | |
| D04 Industrial and Commercial Facilities | | | | | | 1,145,866 | | | | | | |
| D05 Tourism Development and Promotion | | | | | | 861,054 | | | | | | |

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| D06 Community and Enterprise Function | | | | | | 1,696,927 | | | | | | |
| D08 Building Control | | | | | | 827,318 | | | | | | |
| D09 Economic Development and Promotion | | | | | | 2,694,378 | | | | | | |
| D10 Property Management | | | | | | 868,453 | | | | | | |
| Environmental Services | | | | | | | | | | | | |
| Kellystown D.15 Graveyard | | | 2,500,000 | | | | | | | | | |
| Dunsink Landfill Restoration and Development | | | 500,000 | | | | | | | | | |
| Nevitt Landfill | | | | | | | | 2,900,000 | | | | |
| Balleally Landfill Restoration & Development | | | | | | | | 17,240,000 | | | | |
| Emergency coastal protection works | | | | | | | | 600,000 | | | | |
| New Burial Ground (Balgriffin Cemetery Extension) | | | | | | | | 1,900,000 | | | | |
| E06 Street Cleaning | 1,441,587 | | | | | | | | | | | |
| E01 Landfill Operation and Aftercare | | | | | | 6,625,239 | | | | | | |
| E02 Recovery & Recycling Facilities Operations | | | | | | 2,760,519 | | | | | | |
| E03 Waste to Energy Facilities Operations | | | | | | 940,665 | | | | | | |
| E05 Litter Management | | | | | | 923,993 | | | | | | |
| E06 Street Cleaning | | | | | | 6,021,043 | | | | | | |
| E07 Waste Regulations, Monitoring and Enforcement | | | | | | 1,231,004 | | | | | | |
| E09 Maintenance of Burial Grounds | | | | | | 2,694,165 | | | | | | |
| E10 Safety of Structures and Places | | | | | | 1,370,675 | | | | | | |
| E11 Operation of Fire Service | | | | | | 19,108,226 | | | | | | |
| E13 Water Quality, Air and Noise Pollution | | | | | | 749,188 | | | | | | |

| Recreation & Amenity | | | | | | | | | | | | |
|--|-----------|--|-----------|--|--|--|------------|--|-----------|--|---------|--|
| Kellystown/Porterstown School Site (DOES) | | | 1,600,000 | | | | | | | | | |
| Percent for Art | | | 500,000 | | | | | | | | | |
| Tyrrellstown AWP | | | 1,200,000 | | | | | | | | | |
| Community Centre Improvement works | | | 500,000 | | | | | | | | | |
| Malahide Casino / Fry Model | | | 2,000,000 | | | | | | | | | |
| Malahide Castle Renovations (Roof & Windows) | | | 500,000 | | | | | | | | | |
| Skerries Library Refurbishment | | | 1,080,000 | | | | | | | | | |
| Balbriggan Community College Sports Hall (DOES) | | | | | | | | | 1,300,000 | | | |
| Castlelands Recreation Centre (DOES) | | | | | | | | | 2,500,000 | | | |
| Kinsealy/Melrose Community Projects | | | | | | | | | 1,900,000 | | | |
| Lusk Integrated Facility (DOES) | | | | | | | | | 1,200,000 | | | |
| Newbridge Demesne (Upgrade Visitor Facilities) | | | | | | | | | 1,500,000 | | | |
| Swords Cultural Quarter | | | | | | | | | 6,000,000 | | | |
| St Catherine's Park | | | | | | | | | 700,000 | | | |
| Tyrellstown Park | | | | | | | | | 1,000,000 | | | |
| Donabate Library | | | | | | | | | | | 750,000 | |
| F02 Operation of Library and Archival Service | 5,134,067 | | | | | | | | | | | |
| F03 Outdoor Leisure Areas Operations | 3,578,881 | | | | | | | | | | | |
| F04 Community Sport and Recreational Development | 616,724 | | | | | | | | | | | |
| F01 Leisure Facilities Operations | | | | | | | 1,829,627 | | | | | |
| F02 Operation of Library and Archival Service | | | | | | | 11,637,304 | | | | | |
| F03 Outdoor Leisure Areas Operations | | | | | | | 17,114,457 | | | | | |

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|---|-------------------------------------|-------------------------------|------------------|-----------|-----------|-----------------------------------|-----------------------|------------------|-----------------------------------|-----------------------|-----------------------------------|--------------|
| F04 Community Sport and Recreational Development | | | | | | 4,215,909 | | | | | | |
| F05 Operation of Arts Programme | | | | | | 6,930,736 | | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| G05 Educational Support Services | | | | | | | | | | | | |
| G04 Veterinary Services | | | | | | | | | | | | |
| Miscellaneous | | | | | | | | | | | | |
| Refurbishment of County Hall | | | | | | | | 980,000 | | | | |
| Core IT Data Network Replacement | | | | | | | | 602,500 | | | | |
| H09 Local Representation & Civic Leadership | 633,408 | | | | | | | | | | | |
| H11 Agency & Recoupable Services | 682,425 | | | | | | | | | | | |
| H03 Administration of Rates | | | | | | 8,853,849 | | | | | | |
| H04 Franchise Costs | | | | | | 569,727 | | | | | | |
| H09 Local Representation & Civic Leadership | | | | | | 2,081,119 | | | | | | |
| H11 Agency & Recoupable Services | | | | | | 660,431 | | | | | | |
| | | | | | | | | | | | | |
| Galway City Council | Expenditure Being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | |
| | Current | Capital | | | | > €0.5m | | | > €0.5m | | | |
| | > €0.5m | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | NOTES |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | |
| Housing & Building | | | | | | | | | | | | |
| ASSIST CLUID 2016 | | | | | | | | | | 1,650,000 | Purch 11 Vol Units | |
| SHIP – PORTFOLIO 4 UNITS | | | | | | | | | | 755,000 | Purch 4 Social Units | |
| CALF - ADVANCE LEASING FACILITY | | | | | | | 3,000,000 | | | | Voluntary Projects - Max 30% Fund | |

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|---------------------------------------|--|--|-----------|------------|--|-----------|------------|-----------|-----------|--|--|---------------------|
| B' MONEEN RD – PHASE 1 | | | 3,200,000 | | | | | | | | | Gone to Tender |
| B' MONEEN RD – PHASE 2 | | | | 11,700,000 | | | | | | | | Part 8 Complete |
| A01 – Maint of LA Housing | | | | | | 8,632,809 | | | | | | |
| A03 – Housing Rent Admin | | | | | | 1,247,456 | | | | | | |
| A04 – Housing Community Development | | | | | | 548,957 | | | | | | |
| A05 – Homeless Services | | | | | | 2,799,400 | | | | | | |
| A06 – Support to Hsg Capital | | | | | | 1,500,627 | | | | | | |
| A07 – RAS Programme | | | | | | 6,154,698 | | | | | | |
| A08 – Housing Loans | | | | | | 1,572,942 | | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| N6 CORRIDOR ENHANCEMENT | | | | | | | 14,000,000 | | | | | Multi-phase project |
| LOUGH ATALIA BRIDGE WRKS | | | | | | | | | 2,400,000 | | | Works Complete |
| B03 – Regional Roads - Maint | | | | | | 3,264,365 | | | | | | |
| B04 – Local Roads - Maint | | | | | | 3,473,616 | | | | | | |
| B05 – Public Lighting | | | | | | 1,433,303 | | | | | | |
| B06 – Traffic Management | | | | | | 2,781,269 | | | | | | |
| B09 – Car Parking | | | | | | 1,107,111 | | | | | | |
| Water Services | | | | | | | | | | | | |
| C01 – Water Supply | | | | | | 2,505,434 | | | | | | |
| C02 – Waste Water Treatment | | | | | | 917,815 | | | | | | |
| Development Management | | | | | | | | | | | | |
| B' FOYLE / CASTLEGAR CENTRE | | | | | | | | 6,000,000 | | | | Snags Outstanding |
| D01 – Forward Planning | | | | | | 551,686 | | | | | | |
| D02 – Development Management | | | | | | 955,532 | | | | | | |
| D06 – Community & Enterprise | | | | | | 1,282,800 | | | | | | |
| Environmental Services | | | | | | | | | | | | |
| E06 – Street Cleaning | | | | | | 2,426,684 | | | | | | |
| E09 – Burial Grounds | | | | | | 690,024 | | | | | | |
| E11 – Operation of Fire Service | | | | | | 5,078,382 | | | | | | |

| Recreation and Amenity | | | | | | | | | | | | |
|---|------------------------------|-------------------------------|------------------|-----------|-----------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|-------|
| EUROPEAN CAPITAL OF CULTURE BID | | | | | | | | | | 1,600,000 | Successful Bid | |
| F01 – Leisure Facilities Ops | | | | | | 2,116,888 | | | | | | |
| F02 – Library & Archival Service | | | | | | 1,634,739 | | | | | | |
| F03 – Outdoor Leisure Area Ops | | | | | | 3,424,318 | | | | | | |
| F04 – Sport & Recreation Devs | | | | | | 2,330,056 | | | | | | |
| F05 – Arts Programme | | | | | | 5,845,531 | | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| N/A | | | | | | | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| H03 – Administration of Rates | | | | | | 4,452,074 | | | | | | |
| H09 – Local Reps & Civic Leaders | | | | | | 971,324 | | | | | | |
| H11 – Agency & Recoup Service | | | | | | 3,049,757 | | | | | | |
| Galway County Council | | | | | | | | | | | | |
| Galway County Council | Expenditure Being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES |
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | |
| Housing & Building | | | | | | | | | | | | |
| Weir Road | | | | 5,800,000 | | | | | | | | |
| 01021510 CAP - Eanach Mheain Voluntary Project CAS | | | | | | | | 1,780,569 | | | | |
| 01021703 CAP - Tirboy Tuam Refurb & Upgrade 14 Units | | | | | | | | 655,000 | | | | |
| 01017453 CAP-Remedial works Gilmatin Road | | | | | | | | 8,700,000 | | | | |
| 01020273 CAP-Construct Houses - Esker Fields & Garbally | | | | | | | | 1,980,000 | | | | |
| 01021505 CAP - Dunlo Hill Voluntary Project CAS | | | | | | | | 2,793,453 | | | | |

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|---|--|--|---------|-----------|--|------------|-----------|------------|--|--|--|-------|
| 01021504 CAP - Letterfrack Voluntary Project CAS | | | | | | | | 2,866,713 | | | | |
| 01021508 CAP - Mountbellew Voluntary Project CAS | | | | | | | | 824,250 | | | | |
| 01021509 CAP - Claregalway Voluntary Prject CAS | | | | | | | | 1,765,198 | | | | |
| Rurals 2016 | | | 943,615 | | | | | | | | | |
| House Acquistions | | | | 9,527,187 | | | | | | | | |
| A01 Maintenance & Improvement of LA Housing Units | | | | | | | 4,241,811 | | | | | |
| A03 Housing Rent & Tenant Purchase Administration | | | | | | | 797,452 | | | | | |
| A05 Administration of Homeless Services | | | | | | | 529,214 | | | | | |
| A06 Support To Housing Capital & AffordableProg | | | | | | | 795,647 | | | | | |
| A07 RAS Programme | | | | | | | 3,293,132 | | | | | |
| A08 Housing Loans | | | | | | | 840,788 | | | | | |
| A09 Housing Grants | | | | | | | 518,090 | | | | | |
| 01030802 CAP - Housing Aid for Older People Grant | | | | | | | | 6,835,486 | | | | |
| 01016526 CAP - CCTV@ Cullairbaun, Bridget CT & Gort | | | | | | | | 656,215 | | | | |
| 01030901 CAP - Mobility Aid Grants Private | | | | | | | | 2,018,998 | | | | 20/80 |
| 01031101 CAP - Housing Aids Grant Private | | | | | | | | 2,078,912 | | | | 20/80 |
| Road Transportation and Safety | | | | | | | | | | | | |
| N59 Bunnakil to Claremount | | | | | | 34,200,000 | | | | | | |
| B01 NP Road - Maintenance and Improvement | | | | | | | | 1,128,039 | | | | |
| B02 NS Road - Maintenance and Improvement | | | | | | | | 3,035,622 | | | | |
| B03 Regional Road - Maintenance and Improvement | | | | | | | | 7,626,302 | | | | |
| B04 Local Road - Maintenance and Improvement | | | | | | | | 27,409,831 | | | | |

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|--|--|--|--|--|--|-----------|--|-------------|--|--|-----------|--|
| B05 Public Lighting | | | | | | 1,085,036 | | | | | | |
| B09 Maintenance & Management Car Parking | | | | | | 869,189 | | | | | | |
| B10 Support to Roads Capital Prog | | | | | | 938,683 | | | | | | |
| B11 Agency & Recoupable Services | | | | | | 803,995 | | | | | | |
| 02022008 CAP - M17/N18 Gort-Tuam | | | | | | | | 550,000,000 | | | | |
| 02022401 N59 Moycullen Bypass 07/277 | | | | | | | | 39,703,854 | | | | |
| 02022404 N59 Clifden to Oughterard 09/4741 | | | | | | | | 3,000,000 | | | | |
| 02022423 N83 Forty Acres RealignmentT Scheme 11/802 | | | | | | | | 2,168,470 | | | | |
| 02022433 N84 Luimnagh Realignment Scheme 11/7878 2 | | | | | | | | 11,481,912 | | | | |
| 02022723 N59 Letterfrack Repair Scheme/Rehab GC | | | | | | | | | | | 759,360 | |
| 02022729 Galway Bridge Rehabilitation GC/13/10187 | | | | | | | | | | | 1,030,810 | |
| 02022730 CAP - Galway City Bypass | | | | | | | | 593,330,000 | | | | |
| 02022732 CAP - N17 Carrownulaur to Ballindine | | | | | | | | 6,816,194 | | | | |
| 02022735 CAP-N59 Moycullen Online Improv Clydagh BR | | | | | | | | 6,143,579 | | | | |
| 02026119 CAP- Athenry Northern Ring Road (IDA/D/C) | | | | | | | | | | | 1,593,200 | |
| 02221498 CAP-N63 Laughill Pavement Strengthening | | | | | | | | | | | 1,526,240 | |
| 02221513 CAP - N17 Milltown Pav & Traffic Calm | | | | | | | | | | | 1,044,938 | |
| 02221532 CAP - N18 Ardrahan to Lissatunny GC/15/12 | | | | | | | | | | | 2,921,804 | |
| 02022731 CAP - N63 Abbeyknockmoy to Annagh Hill | | | | | | | | 13,028,783 | | | | |
| 04036115 CAP- Connemmara Interpretation/Infrastructure | | | | | | | | 1,879,513 | | | | |
| 04036114 CAP - Signature Discovery Pt Derrigimlagh | | | | | | | | | | | 1,200,000 | |

| | | | | | | | | | | | | |
|---|--|--|-----------|--|--|--|------------|------------|--|--|--|--|
| 07014115 CAP - Dunkellin River & Aggard Stream Flow | | | | | | | | 3,500,000 | | | | |
| 02221535 CAP -N67 Ballinderreen to Kinvara PH.2-GC | | | | | | | | 7,750,000 | | | | |
| Water Services | | | | | | | | | | | | |
| C05 Admin of Group and Private Installations | | | | | | | 3,527,801 | | | | | |
| Development Management | | | | | | | | | | | | |
| D01 Forward Planning | | | | | | | 924,293 | | | | | |
| D02 Development Management | | | | | | | 2,160,836 | | | | | |
| D06 Community and Enterprise Function | | | | | | | 1,331,188 | | | | | |
| D09 Economic Development and Promotion | | | | | | | 1,779,024 | | | | | |
| D11 Hertiage & Conservation Services | | | | | | | 566,280 | | | | | |
| 04036107 CAP - Hertiage Athenry Conservation | | | | | | | | 685,940 | | | | |
| Environmental Services | | | | | | | | | | | | |
| Fire Station Tuam | | | 1,394,448 | | | | | | | | | |
| E02 Op & Mtce of Recovery & Recycling Facilities | | | | | | | 572,379 | | | | | |
| E05 Litter Management | | | | | | | 995,647 | | | | | |
| E06 Street Cleaning | | | | | | | 1,182,601 | | | | | |
| E09 Maintenance of Burial Grounds | | | | | | | 516,823 | | | | | |
| E10 Safety of Structures and Places | | | | | | | 732,343 | | | | | |
| E11 Operation of Fire Service | | | | | | | 10,369,633 | | | | | |
| E12 Fire Prevention | | | | | | | 697,592 | | | | | |
| 05019003 CAP - Kilconnell Landfill | | | | | | | | 45,600,792 | | | | |
| 05081207 Cap -Energy Savings Fund | | | | | | | | 967,523 | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| F02 Operation of Library and Archival Service | | | | | | | 4,827,003 | | | | | |
| F03 Outdoor Leisure Areas Operations | | | | | | | 628,800 | | | | | |

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|---|---------------------------|---|-------------------------|------------------|----------------------------|-----------------------------------|-------------------------|--|-----------------------------------|----------------------------|---|--------------|-------------------------|
| F04 Community Sport and Recreational Development | | | | | | 603,277 | | | | | | | |
| F06 Agency & Recoupable Services | | | | | | 1,410,215 | | | | | | | |
| 05081207 Cap-Energy Savings Fund | | | | | | | | | 3,701,642 | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | | |
| G01 Land Drainage Costs | | | | | | 545,654 | | | | | | | |
| G02 Operation and Maintenance of Piers and Harbours | | | | | | 1,093,118 | | | | | | | |
| G04 Veterinary Service | | | | | | 627,655 | | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | | |
| H01 Profit & Loss Machinery Account | | | | | | 1,611,441 | | | | | | | |
| H03 Administration of Rates | | | | | | 6,750,286 | | | | | | | |
| H09 Local Representation & Civic Leadership | | | | | | 1,266,564 | | | | | | | |
| H10 Motor Taxation | | | | | | 1,772,098 | | | | | | | |
| H11 Agency & Recoupable Services | | | | | | 1,575,360 | | | | | | | |
| Pensions and Lump Sum Costs | | | | | | 1,525,770 | | | | | | | |
| | | | | | | | | | | | | | |
| Kerry County Council | Expenditure | | being considered | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES | |
| | Current > €0.5m | Capital | | | | | > €0.5m | | | Current Expenditure | > €0.5m Capital Grant Schemes | | Capital Projects |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | Current Expenditure | Capital Grant Schemes | Capital Projects | | | | | | |
| | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | | | |
| Housing & Building | | | | | | | | | | | | | |
| Capital Hsg Prog - Park, Killarney | | | | | | | | | 3,538,137 | | | | |
| Capital Hsg Prog - Ardmoniel, Killorglin | | | 2,342,567 | | | | | | | | | | |
| Capital Hsg Prog - Bill Kinnerk Road, Tralee | | | | | | | | | 831,246 | | | | |
| Capital Hsg Prog - Lixnaw | | | | | | | | | 627,198 | | | | |
| Capital Hsg Prog - Killeen, Tralee | | | | | | | | | 3,018,316 | | | | |
| Capital Hsg Prog - Infill Sites, Listowel Town | | | 1,171,294 | | | | | | | | | | |

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|---|--|--|-----------|------------|--|--|--|-----------|--|--|--|--|
| Capital Hsg Prog - Infill Sites, Milltown | | | 1,821,180 | | | | | | | | | |
| Capital Hsg Prog - Lohercannon (<i>subject to Departmental Approval</i>) | | | | 10,000,000 | | | | | | | | |
| Capital Hsg Prog - Rathmore / Barraduff | | | 3,545,146 | | | | | | | | | |
| Capital Hsg Prog - Kenmare (Gortamullen) | | | 3,187,000 | | | | | | | | | |
| Capital Hsg Prog -Turnkey Listowel (20 units) | | | 3,260,000 | | | | | | | | | |
| Capital Hsg Prog - Turnkey Lispole (10 units) | | | 1,936,211 | | | | | | | | | |
| Capital Hsg Prog- Marconi, Ballybunion (20 units) | | | 3,250,000 | | | | | | | | | |
| Capital Hsg Prog- Balloonagh Estate Tralee (28 units) | | | 4,550,000 | | | | | | | | | |
| Capital Hsg Prog- Pinewood, Killarney (4 units) | | | 820,207 | | | | | | | | | |
| Regeneration - Cres of 11 Housing Units , Croilar na Mistealach & Traveller Accommodation 4 Units | | | | | | | | 4,131,152 | | | | |
| Regeneration Amenity Facility - Tralee Boxing Club (CSP 2015) | | | 3,478,000 | | | | | | | | | |
| Regeneration - Regenerate Bungalow Dingle Rd Halting Site | | | | | | | | 500,000 | | | | |
| Regeneration - Hawley Park Car Park & Env Works & Traffic Mgt | | | 571,000 | | | | | | | | | |
| Part V Social Hsg Kenmare | | | 505,000 | | | | | | | | | |
| Part V Social Hsg Caherciveen | | | 1,037,249 | | | | | | | | | |
| Vol Kingdom Housing Assoc Mitchels/Hawley Park | | | 1,956,141 | | | | | | | | | |
| Vol Cluid Mitchels Boherbee Regeneration | | | 3,729,707 | | | | | | | | | |
| Vol Cluid Armagh House, Killarney | | | 2,011,761 | | | | | | | | | |
| Approved Hsg Body- The Parsonage Caherciveen | | | 595,250 | | | | | | | | | |
| Approved Hsg Body - 22 College Road C'island | | | 576,859 | | | | | | | | | |
| Regeneration - Mitchels Regen Env Imp Sch (Phase 1A Mitchels Ave) | | | | | | | | 1,340,824 | | | | |

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|---|--|--|-----------|-----------|--|--|--|--|-----------|------------|--|---------|--|
| Regeneration - 3 Units at Clonmore Road 2014 | | | | | | | | | | | | 512,202 | |
| Vol Cluid Cahereen West Cisland GWSS | | | | | | | | | | 2,404,465 | | | |
| A01 Maintenance/Improvement of LA Housing | | | | | | | | | 6,178,934 | | | | |
| A02 Housing Assessment, Allocation and Transfer | | | | | | | | | 1,145,674 | | | | |
| A03 Housing Rent and Tenant Purchase Administration | | | | | | | | | 1,236,385 | | | | |
| A05 Administration of Homeless Service | | | | | | | | | 788,649 | | | | |
| A06 Support to Housing Capital & Affordable Prog. | | | | | | | | | 1,341,496 | | | | |
| A07 RAS Programme | | | | | | | | | 8,731,218 | | | | |
| A08 Housing Loans | | | | | | | | | 3,183,011 | | | | |
| A09 Housing Grants | | | | | | | | | 2,289,809 | | | | |
| Road Transportation and Safety | | | | | | | | | | | | | |
| Tralee Northern Ring Road Development | | | | 9,900,000 | | | | | | | | | |
| N70 Coolroe Lwr to Glanbehy | | | 4,600,000 | | | | | | | | | | |
| N70 Waterville to Ballybrack | | | 1,955,000 | | | | | | | | | | |
| N70 Castlemaine to Milltown | | | | 7,500,000 | | | | | | | | | |
| N72 Stagmount Bends | | | 2,495,000 | | | | | | | | | | |
| N70 Creamery Cross | | | 2,895,000 | | | | | | | | | | |
| N70 Derrenafayle | | | 2,755,000 | | | | | | | | | | |
| N70 Brackaharagh | | | 2,650,000 | | | | | | | | | | |
| N70 Derreens | | | 1,995,000 | | | | | | | | | | |
| Tralee to Fenit Port Road Improvement | | | 3,620,000 | | | | | | | | | | |
| N21 Castleisland ByPass | | | | | | | | | | 32,027,883 | | | |
| Tralee By Pass Bealagrellagh | | | | | | | | | | 93,380,000 | | | |
| N22 Corrmaree Bridge Pavement Rehabilitation | | | | | | | | | | 956,370 | | | |
| N69 Listowel ByPass | | | | | | | | | | 40,800,000 | | | |

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|---|--|--|---------|--|--|--|--|------------|--|--|------------|---------|
| N70 Blackwater Bridge to Tahilla(2007) | | | | | | | | 8,250,000 | | | | |
| N70 Kilderry Bends Improvement Scheme 2012 | | | | | | | | 9,895,000 | | | | |
| N86 Tralee-An Daingean KY/09/4743 | | | | | | | | 69,360,000 | | | | |
| N86 Annascaul to Gortbreagoge | | | | | | | | 8,350,000 | | | | |
| N86 Lispole to Ballynasare Lr & Ballygarret to Camp | | | | | | | | 11,500,000 | | | | |
| Kerry , Cork, Clare Bridge Rehabilitation 2016 | | | | | | | | 3,500,000 | | | | |
| Cordal Windfarms Road Restoration | | | 786,000 | | | | | | | | | |
| Tullahinnel Wind Farm- Tarbert | | | 770,000 | | | | | | | | | |
| N72 Port Road Pavement Improvement Scheme | | | 700,000 | | | | | | | | | |
| Dingle Relief Road - Phase 4 | | | | | | | | 3,000,000 | | | | |
| Releagh to Letterdunane | | | | | | | | 3,100,000 | | | | |
| N69 Tarbert to County Boundary | | | | | | | | | | | €728,283 | |
| N70 Caherleheen | | | | | | | | 600,000 | | | | |
| N70 Carhan Bridge to Deelis Bridge | | | | | | | | 2,149,720 | | | | |
| N70 Taghilla P/O 2016 | | | | | | | | 728,283 | | | | |
| N70 Sneem to Drimnabeg (Design) | | | | | | | | | | | €1,213,324 | |
| N70 Gleensk | | | | | | | | 890,462 | | | | |
| N70 Loher | | | | | | | | 1,800,000 | | | | |
| N70 Killorglin Southern Approach Strengthening | | | | | | | | 1,500,000 | | | | |
| HCL N71 Muckcross Road Killarney | | | | | | | | 895,000 | | | | |
| N71 Molls Gap Retaining Wall | | | | | | | | 750,000 | | | | |
| N72 Kilbonane | | | | | | | | 2,500,000 | | | | |
| Inner Relief Road Class Cross-Dan Spring Road | | | | | | | | 2,300,000 | | | | |
| Tralee Ballylongford Shannon LNG | | | | | | | | 1,600,000 | | | | |
| Irish Water Waterville Road Reinstatement | | | | | | | | 1,215,000 | | | | |
| B01 NP Road - Maintenance and Improvement | | | | | | | | | | | | 989,067 |

| | | | | | | | | | | | | |
|--|--|--|-----------|--|--|------------|--|-----------|--|--|--|--|
| B02 NS Road - Maintenance and Improvement | | | | | | 3,025,116 | | | | | | |
| B03 Regional Road - Maintenance and Improvement | | | | | | 5,906,349 | | | | | | |
| B04 Local Road - Maintenance and Improvement | | | | | | 20,361,895 | | | | | | |
| B05 Public Lighting | | | | | | 1,968,733 | | | | | | |
| B09 Maintenance & Management of Car Parking | | | | | | 1,613,417 | | | | | | |
| B10 Support to Roads Capital Prog. | | | | | | 2,555,465 | | | | | | |
| Water Services | | | | | | | | | | | | |
| C01 Operation and Maintenance of Water Supply | | | | | | 7,597,340 | | | | | | |
| C02 Operation and Maintenance of Waste Water Treatment | | | | | | 2,703,288 | | | | | | |
| C03 Collection of Water and Waste Water Charges | | | | | | 1,391,368 | | | | | | |
| C04 Operation and Maintenance of Public Conveniences | | | | | | 985,862 | | | | | | |
| C05 Admin of Group and Private Installations | | | | | | 678,698 | | | | | | |
| C06 Support to Water Capital Programme | | | | | | 1,197,360 | | | | | | |
| Development Management | | | | | | | | | | | | |
| Wild Atlantic Way Viewing Points | | | | | | | | 750,000 | | | | |
| Island of Geese, Tralee | | | | | | | | 3,200,000 | | | | |
| Kerry Technology Park Purchase | | | 1,700,000 | | | | | | | | | |
| Economic Development Initiatives | | | 500,000 | | | | | | | | | |
| Astro Tourism/ Dark Skies | | | 600,000 | | | | | | | | | |
| LEADER | | | 2,000,000 | | | | | | | | | |
| D01 Forward Planning | | | | | | 817,014 | | | | | | |
| D02 Development Management | | | | | | 2,461,344 | | | | | | |
| D03 Enforcement | | | | | | 1,229,294 | | | | | | |
| D05 Tourism Development and Promotion | | | | | | 1,262,840 | | | | | | |

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|---|---------|--|-----------|--|--|-----------|--|--|--|--|---------|--|
| D06 Community and Enterprise Function | | | | | | 2,561,261 | | | | | | |
| D09 Economic Development and Promotion | 770,827 | | | | | 1,876,409 | | | | | | |
| Environmental Services | | | | | | | | | | | | |
| Burial Ground Development | | | 1,200,000 | | | | | | | | | |
| Killarney Fire Station (Additions of Bays) | | | 500,000 | | | | | | | | | |
| Kenmare New Fire Station | | | 1,200,000 | | | | | | | | | |
| Extension and Refurbishment - Ballybunion Fire Station | | | 500,000 | | | | | | | | | |
| Extension and Refurbishment - Sneem Fire Station | | | 500,000 | | | | | | | | | |
| Extension and Refurbishment - Dingle Fire Station | | | 500,000 | | | | | | | | | |
| Restoration of Historic Landfills | | | 1,420,000 | | | | | | | | | |
| Infrastructural Works & Upgrading Transfer Stations/Civic Amenities | | | 700,000 | | | | | | | | | |
| Integrated Constructed Wetlands for Leachate Treatment NKL | | | 750,000 | | | | | | | | | |
| Listowel Civic Amenity Site | | | 1,300,000 | | | | | | | | | |
| NKL Capping of Phase 9 | | | | | | | | | | | 704,821 | |
| E01 Operation, Maintenance and Aftercare of Landfill | | | | | | 2,874,291 | | | | | | |
| E02 Op & Mtce of Recovery & Recycling Facilities | | | | | | 955,119 | | | | | | |
| E04 Provision of Waste to Collection Services | | | | | | 582,111 | | | | | | |
| E05 Litter Management | | | | | | 572,807 | | | | | | |
| E06 Street Cleaning | | | | | | 2,795,181 | | | | | | |
| E09 Maintenance and Upkeep of Burial Grounds | | | | | | 1,076,458 | | | | | | |
| E10 Safety of Structures and Places | | | | | | 1,044,250 | | | | | | |
| E11 Operation of Fire Service | 534,740 | | | | | 5,812,104 | | | | | | |
| E12 Fire Prevention | | | | | | 621,328 | | | | | | |

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|---|--|--|-----------|--|--|-----------|--|------------|--|--|--|--|
| E13 Water Quality, Air and Noise Pollution | | | | | | 896,288 | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| Active Travel Town Tralee | | | | | | | | 2,910,755 | | | | |
| South Kerry Greenways | | | | | | | | 16,000,000 | | | | Costs are expected to be substantially in excess of DTTAS grant allocation |
| Tralee Fenit Railway Line | | | 3,000,000 | | | | | | | | | |
| North Kerry Line | | | 3,000,000 | | | | | | | | | |
| Land- Ballyseedy/River Lee Amenity Walk | | | 1,400,000 | | | | | | | | | |
| Ross Road- Muckcross Road Cycle Path | | | | | | | | 750,000 | | | | |
| F01 Operation and Maintenance of Leisure Facilities | | | | | | 647,675 | | | | | | |
| F02 Operation of Library and Archival Service | | | | | | 3,733,912 | | | | | | |
| F03 Op, Mtce & Imp of Outdoor Leisure Areas | | | | | | 3,025,940 | | | | | | |
| F05 Operation of Arts Programme | | | | | | 992,590 | | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| Cliff Road Rossbeigh | | | | | | | | 1,100,000 | | | | |
| Clieveragh Flood Relief Scheme | | | 500,000 | | | | | | | | | |
| G02 Operation and Maintenance of Piers and Harbours | | | | | | 1,527,941 | | | | | | |
| G04 Veterinary Service | | | | | | 728,436 | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| H03 Administration of Rates | | | | | | 8,318,043 | | | | | | |
| H09 Local Representation/Civic Leadership | | | | | | 3,547,446 | | | | | | |
| H10 Motor Taxation | | | | | | 1,258,565 | | | | | | |
| H11 Agency & Recoupable Services | | | | | | 4,008,539 | | | | | | |

| Kildare County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES |
|--|------------------------------|-------------------------------|------------------|-----------|------------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|-------|
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | | |
| Housing & Building | | | | | | | | | | | | |
| Maintenance/Improvement of LA Housing | | | | | 11,331,812 | | | | | | | |
| Housing Rent & Tenant Purchase Admin | | | | | 931,412 | | | | | | | |
| Housing Community Development Support | | | | | 907,423 | | | | | | | |
| Administration of Homeless Service | | | | | 3,082,987 | | | | | | | |
| Support to Housing Capital & Affordable Prog | | | | | 4,322,351 | | | | | | | |
| RAS Programme | | | | | 9,981,963 | | | | | | | |
| Housing Loans | | | | | 2,661,353 | | | | | | | |
| Housing Grants | | | | | 3,755,557 | | | | | | | |
| Highfield Estate Kilcock Hsg Units | | | | | | | | 3,765,056 | | | | |
| St. Annes Road, Prosperous Hsg Units | | | | | | | | 2,972,665 | | | | |
| Dunmurray Rise Hsg Units Bishopsland Kildare | | | | | | | | 8,105,989 | | | | |
| Houses Upgrade Other Costs | | | | | | | | 1,523,400 | | | | |
| Housing Legal and Associated Costs | | | | | | | | 532,287 | | | | |
| 2016 House Purchase | | | | | | | | 21,205,350 | | | | |
| Part V House Purchase | | | | | | | | 1,430,980 | | | | |
| RAS Revenue Surplus Fund | | | | | | | | 3,135,500 | | | | |
| CLSS Respond Andrew, Athy | | | | | | | | 3,485,499 | | | | |
| CAS Peter McVerry EyreCourt House Newbridge | | | | | | | | 780,000 | | | | |
| CAS Dublin Simon Community | | | | | | | | 3,868,898 | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |

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|---|--|--|-----------|--|--|------------|--|------------|--|--|-------------|--|
| Traffic Lights at Meadowbrook/Straffan Road | | | 600,000 | | | | | | | | | |
| OD6 Clane Inner Relief Rd Capdoo | | | 3,900,000 | | | | | | | | | |
| Regional Road - Maintenance & Improvement | | | | | | 7,164,804 | | | | | | |
| Local Road - Maintenance & Improvement | | | | | | 15,741,017 | | | | | | |
| Public Lighting | | | | | | 4,438,019 | | | | | | |
| Traffic Management Improvement | | | | | | 1,306,506 | | | | | | |
| Road Transportation and Safety Continued | | | | | | | | | | | | |
| Road Safety Promotion/Education | | | | | | 826,470 | | | | | | |
| Maintenance & Management of Car Parking | | | | | | 2,610,699 | | | | | | |
| Support to Roads Capital Programme | | | | | | 3,242,155 | | | | | | |
| NRO Carlow By-Pass | | | | | | | | | | | 197,490,000 | |
| NRO Naas Newbridge By-Pass Upgrade | | | | | | | | 55,000,000 | | | | |
| NRO M7 Osbertstown I/Change & Sallins ByPass | | | | | | | | 55,000,000 | | | | |
| NRO Post 2012 Admin Costs | | | | | | | | 2,949,967 | | | | |
| NRO Leinster Bridges Cont 2 Rehab | | | | | | | | 2,916,171 | | | | |
| NRO Leinster Bridges Cont 1 Rehab | | | | | | | | 2,167,530 | | | | |
| Naas Sallins Rd/Monread Rd Roundabout | | | | | | | | | | | 2,030,500 | |
| SNNR Enfield Edenderry | | | | | | | | | | | 35,619,000 | |
| TII Athy Distributor Road | | | | | | | | 35,000,000 | | | | |
| Naas MD Surface Water Improvement Works | | | | | | | | 592,248 | | | | |
| Royal Canal Greenway Maynooth - Westmeath | | | | | | | | 2,500,000 | | | | |
| Naas Corbans & Friary Improv Scheme | | | | | | | | 12,000,000 | | | | |
| TII Bridge Rehabilitation | | | | | | | | 614,502 | | | | |
| NTA VRU Improvements Maynooth | | | | | | | | 4,400,000 | | | | |
| Water Services | | | | | | | | | | | | |

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|--|--|--|-----------|--|--|------------|--|------------|--|--|--|--|--|
| Morell Surface Water Scheme | | | 2,500,000 | | | | | | | | | | |
| Operation & Maintenance of Water Supply | | | | | | 4,605,211 | | | | | | | |
| Operation & Maint of Waste Water Treatment | | | | | | 4,814,114 | | | | | | | |
| Collection of Water and Waste Water Charges | | | | | | 523,318 | | | | | | | |
| Support to Water Capital Programme | | | | | | 1,239,644 | | | | | | | |
| Development Management | | | | | | | | | | | | | |
| Forward Planning | | | | | | 1,970,062 | | | | | | | |
| Development Management | | | | | | 3,526,801 | | | | | | | |
| Enforcement | | | | | | 858,048 | | | | | | | |
| Community & Enterprise Function | | | | | | 3,074,771 | | | | | | | |
| Unfinished Housing Estates | | | | | | 935,502 | | | | | | | |
| Building Control | | | | | | 535,530 | | | | | | | |
| Economic Development & Promotion | | | | | | 1,829,435 | | | | | | | |
| Heritage and Conservation Services | | | | | | 617,573 | | | | | | | |
| Environmental Services | | | | | | | | | | | | | |
| Operation, Maintenance & Aftercare of Landfill | | | | | | 1,037,868 | | | | | | | |
| Litter Management | | | | | | 1,558,918 | | | | | | | |
| Street Cleaning | | | | | | 2,503,343 | | | | | | | |
| Waste Regs, Monitoring & Enforcement | | | | | | 18,989,486 | | | | | | | |
| Maintenance & Upkeep of Burial Grounds | | | | | | 1,051,023 | | | | | | | |
| Operation of Fire Service | | | | | | 5,430,176 | | | | | | | |
| Water Quality, Air and Noise Pollution | | | | | | 1,095,787 | | | | | | | |
| Kerdiffstown Landfill Remediation (Consol.) | | | | | | | | 50,000,000 | | | | | |
| Recreation and Amenity | | | | | | | | | | | | | |
| Athy Community Library | | | 4,000,000 | | | | | | | | | | |
| Operation & Maintenance of Leisure Facilities | | | | | | 959,832 | | | | | | | |

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|---|-------------------------------------|-------------------------------|------------------|--|--|-----------------------------------|-----------------------|------------------|-----------------------------------|-----------------------|------------------|--------------|
| Operation of Library and Archival Service | | | | | | 6,818,953 | | | | | | |
| Op. Mtce & Imp of Outdoor Leisure Areas | | | | | | 1,870,426 | | | | | | |
| Community Sport and Recreational Development | | | | | | 648,250 | | | | | | |
| Operation of Arts Programme | | | | | | 838,344 | | | | | | |
| LA Swimming Pool Energy Efficiency | | | | | | | | | | | 658,976 | |
| Sallins Amenity Space Provision | | | | | | | | 900,000 | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| Veterinary Service | | | | | | 644,646 | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| Administration of Rates | | | | | | 9,401,659 | | | | | | |
| Local Representation / Civic Leadership | | | | | | 2,362,528 | | | | | | |
| Motor Taxation | | | | | | 1,537,907 | | | | | | |
| Agency & Recoupable Services | | | | | | 579,038 | | | | | | |
| | | | | | | | | | | | | |
| Kilkenny County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES |
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| €0.5 - €5m | €5 - €20m | | €20m plus | | | | | | | | | |
| Housing & Building | | | | | | | | | | | | |
| Construction of 8 Units Gaol Road | | | | | | | | | | | €1,234,000 | |
| CAS2015 VH81 Focus Ireland - Purchases | | | | | | | | €595,000 | | | | |
| Turnkey - Ballybough St. Newpark & units | | | | | | | | €1,598,625 | | | | |
| 115H689C St. Catherine's HS Phase 2 (4 units) | | | | | | | | €995,000 | | | | |

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|---|--|--|------------|--|--|-------------|--|------------|--|--|------------|--|
| CAS Project at Brooke House, Thomastown | | | €983,000 | | | | | | | | | |
| CAS Project at Friary Walk Callan 12 units | | | €1,488,000 | | | | | | | | | |
| CAS 2015 VH79 SOS Cashel Downs | | | €500,000 | | | | | | | | | |
| CAS 2015 VH82 Good Shepherd Centre | | | €1,200,000 | | | | | | | | | |
| CAS 2015 VH84 Camphill - Nimble Spaces | | | €2,200,000 | | | | | | | | | |
| CAS 2015 VH85 Good Shepherd Centre | | | €666,000 | | | | | | | | | |
| CAS 2015 VH86 Cluid HA - | | | | | | | | | | | €1,352,405 | |
| CAS 2015 VH87 Camphill - Ballytobin | | | €514,400 | | | | | | | | | |
| Land Acquisition - Housing | | | €4,000,000 | | | | | | | | | |
| 21 units at The Butts, Kilkenny | | | €3,300,000 | | | | | | | | | |
| 30 units at Vicar Street, Kilkenny | | | €4,500,000 | | | | | | | | | |
| 30 units at Bolton, Callan, Co Kilkenny | | | €4,200,000 | | | | | | | | | |
| 18 units at Donaguile, Castlecomer | | | €2,600,000 | | | | | | | | | |
| 17 units at Robertshill, Kilkenny | | | €2,450,000 | | | | | | | | | |
| Traveller Accommodation | | | 1,900,000 | | | | | | | | | |
| A01- Maintenance/Improvement of LA Housing | | | | | | €3,872,219 | | | | | | |
| A03 - Housing Rent & Tenant Purchase Administration | | | | | | €562,435 | | | | | | |
| A05 - Administration of Homeless Service | | | | | | €932,567 | | | | | | |
| A06 - Support to Housing Capital Programme | | | | | | €696,440 | | | | | | |
| A07 - RAS Programme | | | | | | €7,014,465 | | | | | | |
| A08 - Housing Loans | | | | | | €1,143,287 | | | | | | |
| A09 - Housing Grants | | | | | | €2,170,268 | | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| N76 Callan Road Realignment | | | | | | | | €8,500,000 | | | | |
| B04 Local Road Maintenance & Improvement | | | | | | €14,753,707 | | | | | | |

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|--|--|--|------------|------------|--|------------|--|--|------------|--|--|------------|
| N24 Mooncoin Pavement Rehabilitation | | | | | | | | | | | | €2,573,000 |
| N77 Ballynaslee Realignment | | | | | | | | | | | | €2,700,000 |
| N78 Pavement Improvement Works | | | | | | | | | | | | €2,800,000 |
| Kilkenny Central Access Scheme | | | | | | | | | 17,000,000 | | | |
| Medieval Mile / High Street. | | | | | | | | | | | | €1,041,318 |
| Western Environs Road Infrastructure Scheme | | | | 10,000,000 | | | | | | | | |
| Breaghagh Valley Park | | | €500,000 | | | | | | | | | |
| Kilkenny City - Mobility Management /Smarter Travel/Parking | | | €750,000 | | | | | | | | | |
| Medieval Mile / High Street/Link areas | | | €1,310,000 | | | | | | | | | |
| N77 Ballyragget Ballinaslee | | | €1,500,000 | | | | | | | | | |
| N78 Ballycomey Castlecomer | | | €600,000 | | | | | | | | | |
| N25 New Ross Glenmore | | | €3,000,000 | | | | | | | | | |
| N24Grannagh Improvements | | | €750,000 | | | | | | | | | |
| Greensbridge Refurbishment (to include link to Bishopsmeadows) | | | €900,000 | | | | | | | | | |
| B01- NP Road Maintenance & Improvement | | | | | | €843,594 | | | | | | |
| B02 - NS Road Maintenance & Improvement | | | | | | €602,480 | | | | | | |
| B03 - Regional Road Maintenance & Improvement | | | | | | €2,980,641 | | | | | | |
| B05 - Public Lighting | | | | | | €1,232,453 | | | | | | |
| B09 - Car Parking | | | | | | €895,696 | | | | | | |
| B011 - Agency & Recoupables | | | | | | €1,176,180 | | | | | | |
| Water Services | | | | | | | | | | | | |
| Development Management | | | | | | | | | | | | |
| D01- Forward planning | | | | | | €547,928 | | | | | | |
| D02 - Development Management | | | | | | €1,540,138 | | | | | | |
| D05- Tourism Development and Promotion | | | | | | €1,090,172 | | | | | | |
| D06 - Commuinity And Enterprise | | | | | | €1,313,048 | | | | | | |

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|--|--|--|----------|------------|--|------------|--|------------|--|--|--|--|
| D09 -Economic Development & Promotion | | | | | | €2,410,174 | | | | | | |
| D11-Heritage and Conservation Services | | | | | | €645,723 | | | | | | |
| Abbey Creative Quarter | | | | €7,700,000 | | | | | | | | |
| St. Mary's Church Complex | | | | | | | | €6,200,000 | | | | |
| Environmental Services | | | | | | | | | | | | |
| E02 - Recovery & Recycling Facilities Operations | | | | | | €858,888 | | | | | | |
| E06 -Street Cleaning | | | | | | €1,537,923 | | | | | | |
| E11 - Operation of Fire Service | | | | | | €4,319,914 | | | | | | |
| F02 - Operation of Library and Archival service | | | | | | €3,176,660 | | | | | | |
| F03 - Outdoor Leisure Areas Operations | | | | | | €2,406,672 | | | | | | |
| F05 - Operation of Arts Programme | | | | | | €592,412 | | | | | | |
| Fire Services Graiguenamanagh Fire Station | | | | €1,300,000 | | | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| New Library Development | | | | €4,500,000 | | | | | | | | |
| Community & Cultural Facilities Capital Grant Scheme | | | €750,000 | | | | | | | | | |
| Community Park - Ferrybank | | | | €620,000 | | | | | | | | |
| Butler Gallery - Evans Home | | | | 4,000,000 | | | | | | | | |
| South Kilkenny Greenway (New Ross / Waterford). | | | | 3,800,000 | | | | | | | | |
| Belview Port | | | | 1,000,000 | | | | | | | | |
| Woodstock | | | | 1,000,000 | | | | | | | | |
| Medieval Mile by night | | | | 1,000,000 | | | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| H03 - Administration of Rates | | | | | | €3,566,312 | | | | | | |
| H09 - Local Representation 7 Civic Leadership | | | | | | €925,356 | | | | | | |
| H10 - Motor Taxation | | | | | | €802,639 | | | | | | |
| H11 - Agency Services 7 Recoupable Services | | | | | | €1,549,055 | | | | | | |

| [Insert other category/s if required] | | | | | | | | | | | | |
|--|-------------------------------------|-------------------------|-----------|-----------|--|-----------------------------------|-----------------------|------------------|-----------------------------------|-----------------------|------------------|--------------|
| Software Licenses | | | | | | | | | | | | |
| €950,000 | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Laois County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES |
| | Current > €0.5m | Capital Projects | | | | > €0.5m | | | > €0.5m | | | |
| | Capital Grant Schemes > €0.5m | Capital Projects | | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | | |
| Housing & Building | | | | | | | | | | | | |
| A01 Maintenance/Improvement LA Housing | | | | | | | | | | | | |
| 2,741,263 | | | | | | | | | | | | |
| A06 Support to Housing Capital Programme | | | | | | | | | | | | |
| 992,710 | | | | | | | | | | | | |
| A07 RAS Programme | | | | | | | | | | | | |
| 597,149 | | | | | | | | | | | | |
| A08 Housing Loans Programme | | | | | | | | | | | | |
| 2,329,505 | | | | | | | | | | | | |
| A09 Housing Grants | | | | | | | | | | | | |
| 2,120,888 | | | | | | | | | | | | |
| Shannon Street, Mountrath (8) (0115232C) | | | | | | | | | | | | |
| 922,052 | | | | | | | | | | | | |
| Pattison Mountmellick, (10) (0115233C) | | | | | | | | | | | | |
| 1,025,300 | | | | | | | | | | | | |
| Gleann na Glaise, Ballyroan (10) (0115238C) | | | | | | | | | | | | |
| 1,129,095 | | | | | | | | | | | | |
| Ballymorris Road, Portarlinton (20) (0115239C) | | | | | | | | | | | | |
| 1,761,943 | | | | | | | | | | | | |
| Main Street, Moorville Rathdowney (5) (0115243C) | | | | | | | | | | | | |
| 4,296,756 | | | | | | | | | | | | |
| Respond Dev. Abbeyleix Road, Portlaoise, (012039C) | | | | | | | | | | | | |
| 876,236 | | | | | | | | | | | | |
| 2,966,420 | | | | | | | | | | | | |

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|--|---------|--|-----------|--|--|-----------|--|-----------|--|--|-----------|--|
| Oaklee Housing, Dev St. Fintan's Hospital, Portlaoise (0128038C) | | | 760,000 | | | | | | | | | |
| Energy Retrofit - Better Energy Communities | | | 750,000 | | | | | | | | | |
| Conniberry Way 33 houses (0115184C) | | | | | | | | 4,740,360 | | | | |
| House Purchases 2015 (29 Units) (0115234C) | | | | | | | | 3,248,572 | | | | |
| House Purchases 2016 (22 Units) (0115236C) | | | | | | | | 1,969,410 | | | | |
| CAS Cluid 2015 Acquisitions | | | | | | | | 1,360,702 | | | | |
| Various CALF Proposals | | | | | | | | 523,857 | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| B02 NS road - Maintenance and Improvement | 745,433 | | | | | 2,295,639 | | | | | | |
| B03 Regional Roads – Maintenance & Improvement | | | | | | 4,164,304 | | | | | | |
| | | | | | | 6,226,837 | | | | | | |
| B05 Public Lighting | | | | | | 1,196,458 | | | | | | |
| B07 Road Safety Engineering Improvement | | | | | | 816,012 | | | | | | |
| B10 Support to Roads Capital Prog. | | | | | | 569,342 | | | | | | |
| N80 Maidenhead Scheme | | | 7,500,000 | | | | | | | | | |
| Portlaoise Southern Circular route | | | 6,500,000 | | | | | | | | | |
| Lyster Square | | | 500,000 | | | | | | | | | |
| Portarlinton Canal Road | | | 1,000,000 | | | | | | | | | |
| Portlaoise Junction Upgrades (0222084C) | | | | | | | | | | | 1,291,068 | |
| Carlow Northern Relief Road (0222015C) | | | | | | | | | | | 2,991,963 | |
| 2015 HD Pavements Renewals (022080C) | | | | | | | | | | | 702,073 | |
| Water Services | | | | | | | | | | | | |
| C01 Operation & Maintenance of Water Supply | | | | | | 2,753,153 | | | | | | |
| C02 Operation & Maintenance of WW Treatment | | | | | | 1,559,429 | | | | | | |

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|--|--|--|--|--|--|-----------|--|--|--|--|------------|---|
| Water Conservation Stage 3 Adv. Rehab Works (0312096C) | | | | | | | | | | | 391,168 | Actual spend in Agresso. Balance of budget recorded in 2015 PSC spent by Irish Water. |
| Portlaoise Main Drainage (0324002C) | | | | | | | | | | | 23,450,000 | Actual spend in Agresso. Balance of budget recorded in 2015 PSC spent by Irish Water. |
| Network Laois Group Towns Sewerage Scheme (0324068C) | | | | | | | | | | | 1,310,347 | Actual spend in Agresso. Balance of budget recorded in 2015 PSC spent by Irish Water. |
| DBO Laois Grouped Towns Sewerage scheme (0324069C) | | | | | | | | | | | 5,412,585 | Actual spend in Agresso. Balance of budget recorded in 2015 PSC spent by Irish Water. |
| Portlaoise Mmel WSIS Adv Works RAL - Contract 6 (0312100C) | | | | | | | | | | | 444,615 | Actual spend in Agresso. Balance of budget recorded in 2015 PSC spent by Irish Water. |
| Development Management | | | | | | | | | | | | |
| D02 Development Management | | | | | | 835,710 | | | | | | |
| D06 Community and Enterprise Function | | | | | | 1,248,054 | | | | | | |

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|--|-------------------------------------|---|-------------------------|------------------|------------------|-----------------------------------|------------------------------|-------------------------|-----------------------------------|------------------------------|-------------------------|--------------|-------------------------|
| D09 Economic Development & Promotion | | | | | | 1,182,220 | | | | | | | |
| D11 Heritage and Conservation Services | | | | | | 514,517 | | | | | | | |
| Environmental Services | | | | | | | | | | | | | |
| E01 Landfill Operation and Aftercare | | | | | | 1,600,695 | | | | | | | |
| E11 Operation of Fire Services | | | | | | 3,744,401 | | | | | | | |
| Fund for Reinstatement of Landfill (0512006C) | | | | | | | | | | | | €1,622,798 | |
| Recreation and Amenity | | | | | | | | | | | | | |
| F02 Operation of Library & Archival Service | | | | | | 1,909,420 | | | | | | | |
| F05 Operation of Arts Programme | | | | | | 1,324,849 | | | | | | | |
| Portlaoise New Branch Library - Main St (0622009C) | | | | | | | | 3,200,000 | | | | | |
| Council Offices and Library Portarlington (0622011C) | | | | | | | | 850,000 | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | | |
| H03 Administration of Rates | | | | | | 3,490,969 | | | | | | | |
| H11 Agency & Recoupable | 1,082,943 | | | | | 5,360,127 | | | | | | | My Pay - Shared Service |
| H09 Local Representation/Civic Leadership | | | | | | 855,358 | | | | | | | |
| | | | | | | | | | | | | | |
| Leitrim County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES | |
| | Current > €0.5m | Capital Grant Schemes > €0.5m | Capital | | | > €0.5m | | | > €0.5m | | | | |
| | | | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | | |
| Housing & Building | | | | | | | | | | | | | |
| Acquisition | | | | | | | | | | | | 550,000 | |
| Construction | | | | | | | | 780,000 | | | | | |

| | | | | | | | | | | | | |
|--|--|--|-----------|--|--|--|-----------|--|-----------|--|---------|--|
| Extension of the Aras | | | | | | | 5,500,000 | | | | | |
| SEAI Energy Efficiency | | | | | | | | | | | 600,000 | |
| A01 - Maintenance/Improvement of LA Housing | | | | | | | 1,705,000 | | | | | |
| A06 -Support to Housing Capital & Affordable Prog | | | | | | | 828,591 | | | | | |
| A07 - RAS Programme | | | | | | | 652,934 | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| N16 Cornacloy to Sradrine - Phase I | | | | | | | | | 3,700,000 | | | |
| N16 Cornacloy to Sradrine - Phase II | | | | | | | | | 6,300,000 | | | |
| N16 Drummahan Planning Design Construction Phase | | | | | | | | | 2,700,000 | | | |
| N4 Pavement (Drumsna/Jamestown) | | | 1,700,000 | | | | | | | | | |
| Carrick-on-Shannon (Bridge St/Main St - Phase 1) | | | | | | | | | 500,000 | | | |
| Drumshanbo - active towns programme | | | 515,000 | | | | | | | | | |
| B01 - NP Road - Maintenance and Improvement | | | | | | | 1,712,274 | | | | | |
| B03 - Regional Roads - Maintenance and Improvement | | | | | | | 4,539,053 | | | | | |
| B04 - Local Roads - Maintenance and Improvement | | | | | | | 5,902,818 | | | | | |
| B11 - Agency & Recoupable Services | | | | | | | 954,797 | | | | | |
| Water Services | | | | | | | | | | | | |
| C01 - Operation & Maintenance of Water Supply | | | | | | | 1,789,910 | | | | | |
| C02 - Operation & Maintenance of Waste water Treatment | | | | | | | 961,008 | | | | | |
| Development Management | | | | | | | | | | | | |
| D02 - Development management | | | | | | | 736,726 | | | | | |
| D09 - Economic Development & Promotion | | | | | | | 1,115,179 | | | | | |

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|---|-------------------------------------|-------------------------------|------------------|-----------|-----------|-----------------------------------|-----------------------|------------------|-----------------------------------|-----------------------|------------------|--------------|
| Environmental Services | | | | | | | | | | | | |
| Construction of Fire Station - Manorhamilton | | | 1,000,000 | | | | | | | | | |
| E07 - Waste Regulations, Monitoring & Enforcement | | | | | | 507,975 | | | | | | |
| E11 - Operation of Fire Service | | | | | | 1,959,382 | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| Sligo/Leitrim/Cavan Greenway (North Leitrim) | | | | 8,015,000 | | | | | | | | |
| Cavan/Leitrim Greenway (South Leitrim) | | | | 8,025,000 | | | | | | | | |
| Construction of new Library - Carrick-on-Shannon | | | 500,000 | | | | | | | | | |
| Lough Rynn Rowing Centre - Phase I | | | | | | | | | | 620,000 | | |
| F02 - Operation of Library & Archival Service | | | | | | 1,524,648 | | | | | | |
| F05 - Operation of Arts Programme | | | | | | 770,379 | | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| ICT Project | | 600,000 | | | | | | | | | | |
| H01 - Profit/Loss Machinery Account | | | | | | 608,289 | | | | | | |
| H03 - Administration of Rates | | | | | | 1,199,579 | | | | | | |
| H09 - Local Representation/Civic Leadership | | | | | | 923,264 | | | | | | |
| | | | | | | | | | | | | |
| Limerick City & County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES |
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | |
| Housing & Building | | | | | | | | | | | | |

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|---|------------|--|--|--|--|------------|--|------------|--|--|-----------|--|
| Maintenance/Improvement of LA Housing Units | 1,652,082 | | | | | 9,831,766 | | | | | | |
| Housing Assessment, Allocation and Transfer | | | | | | 936,209 | | | | | | |
| Housing Rent and Tenant Purchase Administratio | | | | | | 932,595 | | | | | | |
| Housing Community Development Support | | | | | | 767,547 | | | | | | |
| Administration of Homeless Service | | | | | | 3,634,297 | | | | | | |
| Support to Housing Capital Prog. | | | | | | 1,783,448 | | | | | | |
| RAS Programme | | | | | | 11,147,070 | | | | | | |
| Housing Loans | | | | | | 712,882 | | | | | | |
| Housing Grants | | | | | | 1,204,920 | | | | | | |
| HAP Programme | 70,870,536 | | | | | 75,958,313 | | | | | | |
| REGEN LORD EDWARD ST.DEVELOPMENT | | | | | | | | 18,000,000 | | | | |
| REGEN Refurbishment & Remodelling | | | | | | | | 5,180,633 | | | | |
| REGEN SOUTHILL AREA CENTRE N30A/2/23 (Churchfield Site) | | | | | | | | 10,376,000 | | | | |
| Cap Regen Acquisition Biblical Centre | | | | | | | | | | | 2,120,000 | |
| REGEN CLIONA PARK PHASE 2 | | | | | | | | 5,000,000 | | | | |
| Cap - Watergate Flats Thermal Upgrade | | | | | | | | 3,061,093 | | | | |
| Cap (LK) - Cap Loan & Subsidy Sch. Cluid | | | | | | | | 895,521 | | | | |
| Voids Metropolitan Area | | | | | | | | 825,199 | | | | |
| REGEN GALVONE SHOPPING CENTRE | | | | | | | | | | | 624,680 | |
| Cap CAS Focus Sallyport Johnsgate | | | | | | | | | | | 558,250 | |
| REGEN CCTV | | | | | | | | | | | 1,611,421 | |
| NCW MAGS HOPS HAGS (GRANTS) | | | | | | | | 683,817 | | | | |
| REGEN Social Intervention Grants | | | | | | | | | | | | |

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|--|-----------|--|-----------|-----------|--|------------|--|-----------|--|--|--|--|
| | | | | | | | | 4,224,154 | | | | |
| REGEN Demolitions | | | | | | | | 1,733,604 | | | | |
| REGEN Northside Environment & Small Cap works | | | | | | | | 1,683,078 | | | | |
| REGEN Southside Environment & Small Cap works | | | | | | | | 788,062 | | | | |
| REGEN Thermal ENERGY Upgrades | | | | | | | | 2,228,089 | | | | |
| MET MAGS HOPS HAGS (GRANTS) | | | | | | | | 1,327,823 | | | | |
| Cap - METRO Disabled Persons (Grants) | | | | | | | | 641,540 | | | | |
| REGEN CLIONA PARK PHASE 3 | | | 2,600,000 | | | | | | | | | |
| SMP Infill Housing | | | 4,400,000 | | | | | | | | | |
| Carew Park | | | 4,000,000 | | | | | | | | | |
| Gaol Lane - New Build | | | 520,000 | | | | | | | | | |
| Dalgaish Park | | | 2,150,000 | | | | | | | | | |
| REGEN CLIONA PARK PHASE 4 | | | 2,650,000 | | | | | | | | | |
| Various buildings in LCCC ownership on Nicholas St | | | 600,000 | | | | | | | | | |
| Community Development Centres | | | | 5,400,000 | | | | | | | | |
| Other Regen Projects from Implementation Plans | | | 1,900,000 | | | | | | | | | |
| CLSS (CLUID ABBEYFEALE) (NEW CASTLEWEST) | | | 1,400,000 | | | | | | | | | |
| Moyross Community Enterprise Centre | | | 800,000 | | | | | | | | | |
| New Projects under Housing Strategy 2020 (SHIP) | | | 4,250,000 | | | | | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| NP Road - Maintenance and Improvement | | | | | | 1,402,383 | | | | | | |
| Regional Road - Maintenance and Improvement | 867,960 | | | | | 7,598,128 | | | | | | |
| Local Road - Maintenance and Improvement | 3,511,127 | | | | | 21,867,193 | | | | | | |
| Public Lighting | | | | | | 3,256,589 | | | | | | |

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|--|--|--|-----------|------------|--|-----------|--|------------|--|--|-----------|--|
| Traffic Management Improvement | | | | | | 1,547,728 | | | | | | |
| Road Safety Engineering Improvement | | | | | | 539,217 | | | | | | |
| Road Safety Promotion/Education | | | | | | 779,286 | | | | | | |
| Car Parking | | | | | | 1,129,214 | | | | | | |
| Support to Roads Capital Prog. | | | | | | 2,186,588 | | | | | | |
| Agency & Recoupable Services | | | | | | 1,050,873 | | | | | | |
| Cap (LK) - Mungret Road Improvement Schem | | | | | | | | 4,000,000 | | | | |
| Foynes to Limk Road Improvement Scheme | | | | | | | | | | | 7,000,000 | |
| Ballinllyn Surface Replacement | | | | | | | | 1,582,435 | | | | |
| Ballymurragh East Pavement Strengthening | | | | | | | | 1,061,161 | | | | |
| OPW Study at Foynes | | | | | | | | 1,820,000 | | | | |
| Cap (L) - SMARTER TRAVEL 2012 - 2016 | | | | | | | | 10,240,823 | | | | |
| N20 O Rourkes Cross Improvement Works | | | 2,100,000 | | | | | | | | | |
| N24 Bearys Cross Improvement Works | | | 2,100,000 | | | | | | | | | |
| Adare Western Approach Pavement Overlay | | | 1,700,000 | | | | | | | | | |
| N21 Abbeyfeale Traffic Management | | | 1,000,000 | | | | | | | | | |
| N69 Pavement Overlays - Foynes to Sroolane & Leahys | | | 1,950,000 | | | | | | | | | |
| Flood Protection St Marys Park, Corbally Banks, Condell Rd | | | | | | | | 11,000,000 | | | | |
| Foynes Flood Relief | | | 2,200,000 | | | | | | | | | |
| Verdant Place | | | 1,650,000 | | | | | | | | | |
| Coonagh/Knocklasheen Distributer Road | | | | 18,000,000 | | | | | | | | |
| Parnell Street Improvements | | | 2,000,000 | | | | | | | | | |
| O Connell Street Pedestrianisation | | | | 9,000,000 | | | | | | | | |

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|--|-----------|--|-----------|------------|--|-----------|--|--|--|--|--|--|
| Monaclinoe Drainage Works | | | 500,000 | | | | | | | | | |
| Tipperary road R527 Reconstruction | | | 2,150,000 | | | | | | | | | |
| Mungret Distributor road | | | | 11,500,000 | | | | | | | | |
| Castletroy Distributor road | | | 2,800,000 | | | | | | | | | |
| Green Park Racecourse Distributor road | | | 3,700,000 | | | | | | | | | |
| Adare Distributor road | | | 3,377,115 | | | | | | | | | |
| Essential Bridge Repairs | | | 1,700,000 | | | | | | | | | |
| LIT to City Centre Cycle Route | | | 1,050,000 | | | | | | | | | |
| Mary I to City Centre Cycle Route | | | 1,050,000 | | | | | | | | | |
| UL Transport link Parkway to University | | | | 5,300,000 | | | | | | | | |
| Water Services | | | | | | | | | | | | |
| Water Supply | | | | | | 7,767,149 | | | | | | |
| Waste Water Treatment | | | | | | 2,911,819 | | | | | | |
| Admin of Group and Private Installations | | | | | | 1,103,825 | | | | | | |
| Group Water Schemes ~ Capital Upgrades: | | | 900,000 | | | | | | | | | |
| Group Water Schemes ~ Take Over: | | | 600,000 | | | | | | | | | |
| Capital Replacement Fund | | | 573,000 | | | | | | | | | |
| Development Management | | | | | | | | | | | | |
| Forward Planning | | | | | | 1,637,033 | | | | | | |
| Development Management | | | | | | 2,090,659 | | | | | | |
| Enforcement | | | | | | 774,154 | | | | | | |
| Tourism Development and Promotion | | | | | | 1,094,241 | | | | | | |
| Community and Enterprise Function | | | | | | 1,441,915 | | | | | | |
| Economic Development and Promotion | | | | | | 3,948,615 | | | | | | |
| Property Management | | | | | | 1,867,672 | | | | | | |
| Agency & Recoupable Services | 1,073,117 | | | | | 2,762,729 | | | | | | |

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|---|---------|--|------------|-------------|------------|--|--|--|--|--|--|
| Limerick 2030: DAC (Opera Site) | | | | 162,000,000 | | | | | | | |
| Limerick 2030: DAC (Gardens International) | | | | 24,846,000 | | | | | | | |
| Riverside Projects | | | 13,000,000 | | | | | | | | |
| Mungret College Redevelopment | | | 6,455,778 | | | | | | | | |
| Great Southern Greenway | | | 1,200,000 | | | | | | | | |
| Georgian Demonstration Block Projects | | | 18,000,000 | | | | | | | | |
| Town and Village Renewal | | | 1,650,000 | | | | | | | | |
| Medieval Mansion, Kilmallock | | | 750,000 | | | | | | | | |
| Lough Gur Greenway and Solstice Park | | | 950,000 | | | | | | | | |
| Innovate Limerick: Anderson Plant | | | 600,000 | | | | | | | | |
| Environmental Services | | | | | | | | | | | |
| Landfill Operation and Aftercare | | | | | 929,104 | | | | | | |
| Recovery & Recycling Facilities Operations | | | | | 653,039 | | | | | | |
| Waste to Energy Facilities Operations | | | | | 510,009 | | | | | | |
| Litter Management | | | | | 1,019,730 | | | | | | |
| Street Cleaning | | | | | 3,781,335 | | | | | | |
| Waste Regulations, Monitoring and Enforcement | | | | | 559,736 | | | | | | |
| Waste Management Planning | | | | | 1,023,321 | | | | | | |
| Maintenance of Burial Grounds | | | | | 1,892,606 | | | | | | |
| Safety of Structures and Places | | | | | 555,673 | | | | | | |
| Operation of Fire Service | 903,072 | | | | 14,053,491 | | | | | | |
| Fire Prevention | | | | | 605,690 | | | | | | |
| Water Quality, Air and Noise Pollution | | | | | 880,204 | | | | | | |
| Agency & Recoupable Services | | | | | 3,268,713 | | | | | | |
| Capital MRCC STATION END | | | 3,340,534 | | | | | | | | |

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|---|-------------------------------------|----------------|-----------|--|-----------------------------------|-----------|--|-----------|-----------------------------------|--|-----------|--|--------------|
| MRCC Equipment Upgrade (CAMP II) | | | 6,000,000 | | | | | | | | | | |
| Abbeyfeale - Creation of Burial Grounds | | | 600,000 | | | | | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | | |
| Leisure Facilities Operations | | | | | | 1,110,739 | | | | | | | |
| Operation of Library and Archival Service | | | | | | 5,692,436 | | | | | | | |
| Outdoor Leisure Areas Operations | 976,119 | | | | | 3,824,394 | | | | | | | |
| Operation of Arts Programme | | | | | | 3,166,799 | | | | | | | |
| Cap MUNGRET NEIGHBOURHOOD PARK | | | | | | | | | | | 1,200,000 | | |
| Rural Development Programme Match Funding | | | 1,391,400 | | | | | | | | | | |
| Rural Town and Village Enhancement Scheme | | | 1,650,000 | | | | | | | | | | |
| Hinterland Projects | | | 3,000,000 | | | | | | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | | |
| Veterinary Service | | | | | | 724,616 | | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | | |
| Profit/Loss Machinery Account | | | | | | 1,492,065 | | | | | | | |
| Adminstration of Rates | | | | | | 2,259,626 | | | | | | | |
| Local Representation/Civic Leadership | | | | | | 1,632,466 | | | | | | | |
| Motor Taxation | | | | | | 1,054,920 | | | | | | | |
| Agency & Recoupable Services | | | | | | 3,307,957 | | | | | | | |
| Merger Capital Works Programme | | | | | | | | 1,063,871 | | | | | |
| ICT Capital Projects | | | | | | | | 1,200,000 | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | Expenditure being considered | | | | Expenditure being incurred | | | | Expenditure recently ended | | | | |
| | Current | Capital | | | > €0.5m | | | | > €0.5m | | | | NOTES |

| Longford County Council | > €0.5m | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
|---|---------|-------------------------------|------------------|-----------|-----------|---------------------|-----------------------|------------------|---------------------|-----------------------|------------------|--------------------------------|
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | |
| Housing & Building | | | | | | | | | | | | |
| Housing Void Programme 2017 | | | 800,000 | | | | | | | | | |
| Disabled Grants 2017 | | | 740,000 | | | | | | | | | 20% funding from own resources |
| OPD's Lanesboro | | | 700,000 | | | | | | | | | |
| Houses Churchview Longford | | | 2,000,000 | | | | | | | | | |
| Ballymahon OPD's | | | | | | | | 827,816 | | | | |
| Turnkey 14 Houses Millrace Park Drumlish | | | | | | | | 2,968,000 | | | | |
| Capital Repairs 2016 | | | | | | | | | | | 796,742 | |
| Disabled Grants | | | | | | | | | | | 833,318 | 20% funded from own resources |
| A01 Maintenance/Improvement of LA Housing | | | | | | 2,466,064 | | | | | | |
| A03 Housing Rent and Tenant Purchase Administration | | | | | | 643,025 | | | | | | |
| A06 Support to Housing Capital & Affordable Prog. | | | | | | 587,496 | | | | | | |
| A07 RAS Programme | | | | | | 1,716,245 | | | | | | |
| A08 Housing Loans | | | | | | 589,021 | | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| R392 Ballymahon-Center Parcs | | | 525,000 | | | | | | | | | |
| N4 Lacken Pavement Phase 2 | | | 1,750,000 | | | | | | | | | |
| Cathedral Junction | | | | | | | | | | | 876,777 | |
| 2014/2016 Bridge Strengthening | | | | | | | | | | | 1,961,590 | |
| B01 NP Road - Maintenance and Improvement | | | | | | 896,597 | | | | | | |
| B02 NS Road - Maintenance and Improvement | | | | | | 867,187 | | | | | | |

| | | | | | | | | | | | | |
|--|--|--|---------|--|--|-----------|--|-----------|--|--|---------|--|
| B03 Regional Road - Maintenance and Improvement | | | | | | 1,568,669 | | | | | | |
| B04 Local Road - Maintenance and Improvement | | | | | | 6,597,917 | | | | | | |
| B05 Public Lighting | | | | | | 715,227 | | | | | | |
| B09 Maintenance & Management of Car Parking | | | | | | 830,896 | | | | | | |
| B11 Agency & Recoupable Services | | | | | | 618,105 | | | | | | |
| Water Services | | | | | | | | | | | | |
| C01 Operation and Maintenance of Water Supply | | | | | | 2,199,068 | | | | | | |
| C02 Operation and Maintenance of Waste Water Treatment | | | | | | 1,245,850 | | | | | | |
| C07 Agency & Recoupable Services | | | | | | 513,665 | | | | | | |
| Development Management | | | | | | | | | | | | |
| D02 Development Management | | | | | | 679,220 | | | | | | |
| D06 Community and Enterprise Function | | | | | | 511,801 | | | | | | |
| D07 Unfinished Housing Estates | | | | | | 547,379 | | | | | | |
| D09 Economic Development and Promotion | | | | | | 894,032 | | | | | | |
| D12 Agency & Recoupable Services | | | | | | 1,023,395 | | | | | | |
| Connolly Barracks Works | | | | | | | | | | | 650,000 | |
| Environmental Services | | | | | | | | | | | | |
| E06 Street Cleaning | | | | | | 611,036 | | | | | | |
| E11 Operation of Fire Service | | | | | | 2,052,160 | | | | | | |
| Extension to Longford Town Fire Station | | | 640,000 | | | | | | | | | |
| Purchase Of Fire Engines For Four Local Authorities | | | | | | | | 1,375,698 | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| F01 Operation and Maintenance of Leisure Facilities | | | | | | 612,092 | | | | | | |
| F02 Operation of Library and Archival Service | | | | | | 1,889,067 | | | | | | |

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|--|---------------------------|-------------------------------------|-------------------------|-----------|-----------|-----------------------------------|----------------------------|------------------------------|-----------------------------------|----------------------------|------------------------------|--------------|-------------------------|
| Royal Canal Greenway Abbeyshrule | | | | | | | | | | 1,225,010 | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | | |
| H03 Administration of Rates | | | | | | | | | | 2,056,372 | | | |
| H09 Local Representation/Civic Leadership | | | | | | | | | | 823,465 | | | |
| Louth County Council | | | | | | | | | | | | | |
| | Current > €0.5m | Expenditure being considered | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | > €0.5m | Current Expenditure | Capital Grant Schemes | Capital Projects | > €0.5m | | | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | Current Expenditure | Capital Grant Schemes | | Capital Projects |
| Housing & Building | | | | | | | | | | | | | |
| Mell Phase II - Boice Court | | | 3,600,000 | | | | | | | | | | |
| Mell Phase III - Boice Court | | | 3,200,000 | | | | | | | | | | |
| Mell Phase IV - Boice Court | | | 3,100,000 | | | | | | | | | | |
| Bothar Brugha | | | | | | | | 800,000 | | | | | |
| Fr. Finn Park Phase II | | | | | | | | 3,600,000 | | | | | |
| Acquisition of vacant units - CPO - Drogheda & Dundalk | | | | | | | | 4,800,000 | | | | | |
| Scarlet Street Development - 15 Units | | | | | | | | 2,700,000 | | | | | |
| Woodlands Dunleer - 4 Units | | | | | | | | | | | | 600,000 | |
| Regeneration Works Scheme Coxs Demense Phase 2.A | | | | | | | | | | | | 2,200,000 | |
| Regeneration Works Scheme Coxs Demense Phase 2.B | | | | | | | | 1,000,000 | | | | | |
| Regeneration Works Scheme Coxs Demense Phase 2.C & 2.D | | | | | | | | 2,400,000 | | | | | |
| Woodland Park Halting Site Refurbishment Ph. 1 | | | | | | | | | | | | 700,000 | |
| Woodland Park Halting Site Refurbishment Ph. 2 | | | 200,000 | | | | | | | | | | |

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|---|--|--|-----------|--|--|--|-----------|--|------------|--|--|--|--|
| AHB Tierney Street, Ardee - 7 Units of accommodation | | | | | | | | | 500,000 | | | | |
| AHB Clós na Manach, Carlingford - 10 Units | | | | | | | | | 2,000,000 | | | | |
| AHB Development of Barrack Street - 10 Units | | | | | | | | | 800,000 | | | | |
| AHB Acquisition of 7 Units in Saltown Dundalk | | | 1,400,000 | | | | | | | | | | |
| AHB Clontigora, Dundalk - 43 Units | | | | | | | | | 5,000,000 | | | | |
| AHB Ard Dealgain, Dundalk - 38 units | | | | | | | | | 5,000,000 | | | | |
| AHB Bishops Court, Dundalk - 2 units | | | | | | | | | 300,000 | | | | |
| AHB Scarlett St., Drogheda - 15 units | | | | | | | | | 2,000,000 | | | | |
| AHB McArdle Green, Drogheda - 1 unit | | | | | | | | | 200,000 | | | | |
| AHB 36 Strand Hill, Clogherhead - 5 units of accomodation | | | 379,000 | | | | | | | | | | |
| AHB Various Acquisitions - 12 units | | | 1,600,000 | | | | | | | | | | |
| AHB 5 Slieveroe Crescent, Dundalk - 1 unit | | | 316,000 | | | | | | | | | | |
| AHB 19 Pitchers Hill, Drogheda - 1 units | | | 245,000 | | | | | | | | | | |
| AHB Coulter Park, Dundalk - 2 units plus 4 units of accommodation | | | 1,409,000 | | | | | | | | | | |
| AHB Boice Court, Drogheda - 15 units | | | 2,210,000 | | | | | | | | | | |
| AHB Old Graveyard Rd, Faughart - 5 units of accommodation | | | 302,000 | | | | | | | | | | |
| AHB 98 & 99 Woodlands, Dunleer - 8 units of accommodation | | | 959,000 | | | | | | | | | | |
| AHB Castletown, Cooley (Begley's Land) - 5 units of accommodation | | | 331,000 | | | | | | | | | | |
| AHB Cockle Road, Killineer, Drogheda - 5 units of accommodation | | | 703,000 | | | | | | | | | | |
| AHB Long Avenue, Dundalk - 3 units of accommodation | | | 90,000 | | | | | | | | | | |
| NDFA PPP Project, Dunleer | | | | | | | | | 15,000,000 | | | | |
| A01 Maintenance/Improvement LA Housing | | | | | | | 8,600,000 | | | | | | |

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| A02 Housing Assessment, Allocation and Transfer | | | | | | 700,000 | | | | | | |
| A03 Housing Rent & TP Administration | | | | | | 1,800,000 | | | | | | |
| A04 Housing Community Development Support | | | | | | 600,000 | | | | | | |
| A05 Administration of Homeless Service | | | | | | 1,800,000 | | | | | | |
| A06 Support to Housing Capital Prog. | | | | | | 2,000,000 | | | | | | |
| A07 RAS Programme | | | | | | 4,400,000 | | | | | | |
| A08 Housing Loans | | | | | | 1,600,000 | | | | | | |
| A09 Housing Grants | | | | | | 1,400,000 | | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| St Dominicks Bridge Refurbishment | | | 500,000 | | | | | | | | | |
| Surface Water Scheme | | | 1,500,000 | | | | | | | | | |
| Greenway Routes | | | | | | | 4,500,000 | | | | | |
| Ash walk to N52 - Ardee Master Plan | | | 800,000 | | | | | | | | | |
| Ardee By Pass | | | | 12,900,000 | | | | | | | | |
| N2 Blakestown Cross | | | | | | | | | | 1,700,000 | | |
| N52 Realignment Design & Construction - Barronstown to HBX (Phase 3) | | | | | | | | | | 2,600,000 | | |
| Port Access Northern Cross Route - phase I - land purchase | | | | | | | | 10,000,000 | | | | |
| Bellurgan Embankment Improvement Works | | | | | | | | 800,000 | | | | |
| Clanbrassil Street Refurbishment ERDF Grant | | | 4,700,000 | | | | | | | | | |
| Carlingford Library | | | 1,100,000 | | | | | | | | | |
| 8 Classroom Primary School at Ardee | | | 4,000,000 | | | | | | | | | |
| Post Primary School at Marshes Lanes, Dundalk | | | | | | | | 15,000,000 | | | | |
| N53 Phase 4 Hackballscross to Rassan | | | | 6,000,000 | | | | | | | | |

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| Drogheda Office Refurbishment | | | | 10,000,000 | | | | | | | | |
| Post Primary School Ballymakenny New Build | | | | | | | | | | | 12,200,000 | |
| Ardee Castle Refurbishment | | | 2,000,000 | | | | | | | | | |
| B01 NP Road - Maintenance and Improvement | | | | | | 900,000 | | | | | | |
| B03 Regional Roads – Maintenance & Improvement | | | | | | 3,400,000 | | | | | | |
| B04 Local Road – Maintenance & Improvement | | | | | | 8,200,000 | | | | | | |
| B05 Public Lighting | | | | | | 1,900,000 | | | | | | |
| B07 Road Safety Engineering Improvement | | | | | | 500,000 | | | | | | |
| B09 Maintenance & Management of Car Parking | | | | | | 800,000 | | | | | | |
| B10 Support to Roads Capital Prog | | | | | | 600,000 | | | | | | |
| Water Services | | | | | | | | | | | | |
| C01 Water Supply | | | | | | 3,500,000 | | | | | | |
| C02 Waste Water Treatment | | | | | | 1,900,000 | | | | | | |
| Development Management | | | | | | | | | | | | |
| D01 Forward Planning | | | | | | 700,000 | | | | | | |
| D02 Development Management – Planning | | | | | | 1,600,000 | | | | | | |
| D03 Enforcement | | | | | | 800,000 | | | | | | |
| D06 Community and Enterprise Function | | | | | | 2,200,000 | | | | | | |
| D09 Economic Development & Promotion & Peace IV | | | | | | 3,200,000 | | | | | | |
| Environmental Services | | | | | | | | | | | | |
| Whiteriver Landfill Site - Development of Phase V | | | | | | | | 1,200,000 | | | | |
| Landfill Renewable Energy Project & Ancillary Works | | | | | | | | 3,000,000 | | | | |

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| E01 Operation, Maintenance & Aftercare of Landfill | | | | | | 600,000 | | | | | | |
| E03 Op & Mtc of Waste to Energy Facilities | | | | | | 600,000 | | | | | | |
| E05 Litter Management | | | | | | 900,000 | | | | | | |
| E06 Street Cleaning | | | | | | 2,000,000 | | | | | | |
| E09 Mtc & Upkeep of Burial Grounds | | | | | | 500,000 | | | | | | |
| E11 Operation of Fire Services | | | | | | 7,600,000 | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| Redevelopment of Sports Centre 2012 | | | | | | | | 2,600,000 | | | | |
| F02 Operation of Library & Archive Services | | | | | | 2,900,000 | | | | | | |
| F03 Outdoor Leisure Areas Operations | | | | | | 1,300,000 | | | | | | |
| F04 Community, Sports & Recreation Development | | | | | | 1,200,000 | | | | | | |
| F05 Operation of Arts Programme | | | | | | 1,900,000 | | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| G04 Veterinary Service | | | | | | 600,000 | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| H01 Profit & Loss Machinery Account | | | | | | 1,200,000 | | | | | | |
| H03 Administration of Rates | | | | | | 9,200,000 | | | | | | |
| H09 Local Representation/Civic Leadership | | | | | | 900,000 | | | | | | |
| H10 Motor Taxation | | | | | | 1,000,000 | | | | | | |
| H11 Agency & Recoupable Services | | | | | | 1,000,000 | | | | | | |

| Mayo County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES |
|--|------------------------------|-------------------------------|------------------|-----------|-----------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|-------|
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | |
| Housing & Building | | | | | | | | | | | | |
| Foxford Housing VDP Scheme | | | | | | | 1,100,000 | | | | | |
| CAS Belmullet, Irish Wheelchair Association | | | | | | | 1,300,000 | | | | | |
| Tubberhill Phase 2 - 21 LA Houses Housing Scheme | | | | | | | 5,469,000 | | | | | |
| CPO Land at Kilbride | | | | | | | 650,000 | | | | | |
| Pyrite Remediation Works | | | 3,275,000 | | | | | | | | | |
| Housing Scheme Marian Crescent 4 Houses | | | 772,411 | | | | | | | | | |
| Housing Scheme Knock 4 Units Stage 3 | | | 815,425 | | | | | | | | | |
| Housing Scheme Kilmeena 4 Units | | | 873,816 | | | | | | | | | |
| Housing Scheme Knockmore 4 Units | | | 1,795,000 | | | | | | | | | |
| Central Heating Programme | | | | | | | 1,180,000 | | | | | |
| Maintenance & Improvement of LA Housing Units | | | | | | 2,832,881 | | | | | | |
| Housing Assessment, Allocation and Transfer | | | | | | 508,016 | | | | | | |
| Support to Housing Capital Prog. | | | | | | 1,370,666 | | | | | | |
| RAS Programme | | | | | | 6,801,028 | | | | | | |
| Housing Loans | | | | | | 1,271,548 | | | | | | |
| Housing Grants | | | | | | 2,821,965 | | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| NP Road - Maintenance and Improvement | | | | | | 1,409,318 | | | | | | |
| NS Road - Maintenance and Improvement | | | | | | 1,761,217 | | | | | | |

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|--|---------|--|-----------|------------|-------------|------------|--|------------|--|--|--|--|
| Regional Road - Maintenance and Improvement | | | | | | 6,477,055 | | | | | | |
| Local Road - Maintenance and Improvement | | | | | | 19,857,552 | | | | | | |
| Public Lighting | | | | | | 1,684,128 | | | | | | |
| Road Safety Engineering Improvement | | | | | | 963,070 | | | | | | |
| Car Parking | | | | | | 1,053,413 | | | | | | |
| Support to Roads Capital Prog | 515,372 | | | | | 2,147,152 | | | | | | |
| Agency & Recoupable Services | | | | | | 1,053,571 | | | | | | |
| Market Road/Pearse Street Link Ballina | | | 500,000 | | | | | | | | | |
| N59 to N26 Link Road | | | 2,000,000 | | | | | | | | | |
| Killala Inner Relief Road (Phase 2) | | | 1,000,000 | | | | | | | | | |
| CPO Land Swinford Town Centre - Car Park | | | | | | | | 1,500,000 | | | | |
| N26 Clongullane Bridge Realignment | | | | 11,900,000 | | | | | | | | |
| N59 Westport to Mulranny | | | | 12,100,000 | | | | | | | | |
| N59 Improvements at Mulranny | | | | | | | | 4,300,000 | | | | |
| N60 Balla/Claremorris Heathlawn | | | | 9,500,000 | | | | | | | | |
| N60 Castlebar/Balla Realignment at Lagnamuck | | | 4,400,000 | | | | | | | | | |
| N60 Realignment at Manulla Cross | | | | 9,000,000 | | | | | | | | |
| N59 Rossow Bends | | | | | | | | 7,600,000 | | | | |
| N59 Kilmeena LVNS | | | | 10,300,000 | | | | | | | | |
| N5 Charlestown Bypass | | | | | | | | 82,000,000 | | | | |
| N5 Westport to Turlough Road Project | | | | | 179,000,000 | | | | | | | |
| N59 Kilbride | | | | | | | | 5,600,000 | | | | |
| N59 Newport to Derrara | | | | 12,100,000 | | | | | | | | |
| Storm Damage Works 1 | | | | | | | | 5,500,000 | | | | |
| Storm Damage Works 2 | | | 2,500,000 | | | | | | | | | |
| N60 Ballyhaunis Ballinlough Road Pavement | | | | | | | | 700,000 | | | | |
| N59 Newport Mulranny Pavement Overlay | | | | | | | | 1,250,000 | | | | |

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| N84 Castlebar to Ballinrobe at Cloondesh | | | | | | | | 708,238 | | | | |
| N59 Ballina to Crossmolina at Knockanillaun | | | | | | | | 910,000 | | | | |
| N59 Garranard Ballina to Crossmolina | | | | | | | | 567,000 | | | | |
| Water Services | | | | | | | | | | | | |
| Rural Water DBO Bundle 1A | | | | | | | | 7,036,817 | | | | |
| Clogher GWS - Enhancement of existing scheme | | | 600,000 | | | | | | | | | |
| Tooreen/Aghamore GWS- Enhancement of existing scheme | | | 600,000 | | | | | | | | | |
| GWS Treatment DBO Contract 2 (Bundle 2) | | | | | | | | 34,071,335 | | | | |
| DBO Enabling Advance Works R.W.P. | | | | | | | | | | | 6,600,000 | |
| Attymass GWS | | | | | | | | 800,000 | | | | |
| Irishtown GWS | | | | | | | | 900,000 | | | | |
| Cushin and Ayle Takeover | | | | | | | | 1,100,000 | | | | |
| Water Supply | | | | | | 6,780,718 | | | | | | |
| Waste Water Treatment | | | | | | 4,173,279 | | | | | | |
| Collection of Water and Waste Water Charges | | | | | | 1,104,511 | | | | | | |
| Admin of Group and Private Installations | | | | | | 3,326,117 | | | | | | |
| Support to Water Capital Programme | | | | | | 2,292,955 | | | | | | |
| Agency & Recoupable Services | | | | | | 1,109,541 | | | | | | |
| Development Management | | | | | | | | | | | | |
| Forward Planning | | | | | | 589,725 | | | | | | |
| Development Management | | | | | | 2,266,383 | | | | | | |
| Enforcement | | | | | | 522,930 | | | | | | |
| Community and Enterprise Function | | | | | | 1,307,143 | | | | | | |
| Economic Development and Promotion | 926,974 | | | | | 3,309,756 | | | | | | |
| Agency and Recoupable Costs | | | | | | 507,283 | | | | | | |
| Discovery Point Keem | | | 4,000,000 | | | | | | | | | |
| Railcruising - Velo Rail Project | | | 500,000 | | | | | | | | | |

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| Redevelopment Town Centre Ballina | | | 3,000,000 | | | | | | | | | |
| Augustinian Abbey | | | | | | | | 650,000 | | | | |
| SEPII Development Fund | | | | | | | | | | | 15,500,000 | |
| Environmental Services | | | | | | | | | | | | |
| Lechate Treatment at Derrinnumera | | | 2,500,000 | | | | | | | | | |
| Rathroeen Cell Capping | | | 750,000 | | | | | | | | | |
| Landfill Operation and Aftercare | | | | | | | 4,382,149 | | | | | |
| Litter Management | | | | | | | 661,664 | | | | | |
| Street Cleaning | | | | | | | 1,447,581 | | | | | |
| Safety of Structures and Places | | | | | | | 560,043 | | | | | |
| Operation of Fire Service | | | | | | | 5,448,729 | | | | | |
| Fire Prevention | | | | | | | 601,135 | | | | | |
| Water Quality, Air and Noise Pollution | | | | | | | 824,790 | | | | | |
| Agency & Recoupable Services | | | | | | | 5,038,883 | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| Westport Library | | | 3,418,000 | | | | | | | | | |
| Achill Greenway Phase 2 | | | 1,200,000 | | | | | | | | | |
| Westport/Louisburgh Greenway Phase 1 | | | 980,000 | | | | | | | | | |
| Westport/Louisburgh Greenway Phase 2 | | | 2,220,000 | | | | | | | | | |
| Greenway Link Castlebar Town | | | 1,500,000 | | | | | | | | | |
| Turlough Greenway | | | 500,000 | | | | | | | | | |
| County Museum Ballina | | | 1,000,000 | | | | | | | | | |
| National Salmon Life Centre Ballina | | | 4,000,000 | | | | | | | | | |
| Ballina Athletics Track | | | | | | | | | | | 655,984 | |
| Castlebar Pool and Outdoor Pursuits Academy | | | | | | | | | 11,100,000 | | | |
| Mary Robinson Centre | | | | | | | | | 7,000,000 | | | |
| Spirit of Place 2014 Downpatrick Head | | | | | | | | | 860,000 | | | |
| Killala Road Amenity Park | | | 600,000 | | | | | | | | | |
| Quay Area Neighbourhood Park | | | 700,000 | | | | | | | | | |

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| Monasteries on the Moy Leader Funded Phase 2 | | | | | | | | | | | 835,271 | |
| Monasteries on the Moy Leader Funded Phase 3 | | | 800,000 | | | | | | | | | |
| Leisure Facilities Operations | | | | | | 2,315,612 | | | | | | |
| Operation of Library and Archival Service | | | | | | 3,123,139 | | | | | | |
| Outdoor Leisure Areas Operations | | | | | | 1,551,816 | | | | | | |
| Community Sport and Recreational Development | | | | | | 1,222,358 | | | | | | |
| Operation of Arts Programme | | | | | | 1,636,116 | | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| Terminal Buildings at Roonagh | | | 1,500,000 | | | | | | | | | |
| Harbour Development Scheme | | | 1,350,000 | | | | | | | | | |
| Redevelopment of Ballina Harbour | | | | | | | | 800,000 | | | | |
| Coastal Activity Services Centre (3 No) | | | 500,000 | | | | | | | | | |
| Castlebar Civic Offices | | | | 6,220,000 | | | | | | | | |
| Castlebar Refurbishment of Áras (Phase 3) | | | 750,000 | | | | | | | | | |
| Westport Civic Offices | | | | 5,000,000 | | | | | | | | |
| Castlebar Military Barracks | | | 1,500,000 | | | | | | | | | |
| Ballina Military Barracks | | | 2,000,000 | | | | | | | | | |
| SEAI Frenchport Pier Project | | | | | | | | 820,000 | | | | |
| Operation and Maintenance of Piers and Harbours | | | | | | 939,611 | | | | | | |
| Veterinary Service | | | | | | 753,336 | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| Profit & Loss Machinery Account | | | | | | 6,273,113 | | | | | | |
| Profit & Loss Stores Account | | | | | | 1,656,066 | | | | | | |
| Adminstration of Rates | | | | | | 7,517,237 | | | | | | |
| Local Representation & Civic Leadership | | | | | | 3,330,889 | | | | | | |
| Motor Taxation | | | | | | 1,235,597 | | | | | | |

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| Agency & Recoupable Services | | | | | | | 2,784,629 | | | | | | |
| | | | | | | | | | | | | | |
| Meath County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES | |
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | | |
| Housing & Building | | | | | | | | | | | | | |
| Bettystown Phase 1 - 16 Houses | | | | | | | | 3,800,000 | | | | | |
| Bettystown Phase 2 - 12 Houses | | | 2,600,000 | | | | | | | | | | |
| 4 Houses - Proudstown Road, Navan | | | 780,000 | | | | | | | | | | |
| CALF 24 Units Station Road Dunboyne | | | 1,580,000 | | | | | | | | | | |
| Remedial Works Alverno Laytown | | | 4,000,000 | | | | | | | | | | |
| St Olivers Park, Ratoath - 16 Houses | | | | | | | | 3,660,000 | | | | | |
| Housing Acquisition Programme 2016 | | | | | | | | 10,520,000 | | | | | |
| Local Authority Adaptation Works Scheme 2016 | | | | | | | | 620,000 | | | | | |
| 19 Units at Cherry Court, Summerhill | | | | | | | | 3,800,000 | | | | | |
| 32 Units at Connaught Grove, Athboy | | | | | | | | 8,270,000 | | | | | |
| 40 Units at Riverside, Kells | | | | | | | | 7,800,000 | | | | | |
| Redevelopment of St. Francis Park, Navan | | | | | | | | 3,500,000 | | | | | |
| Energy Upgrade 2013 Job Stimulus | | | | | | | | 3,500,000 | | | | | |
| CALF 67 Units, Milltown, Ashbourne | | | | | | | | 4,260,000 | | | | | |
| CAS 7 Units, Knightsbridge, Longwood Road, Trim | | | | | | | | 960,000 | | | | | |
| CALF 20 Units, Mill Lane, Navan | | | | | | | | 600,000 | | | | | |

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| CALF 25 Units, Tubercleire Meadows, Navan | | | | | | | | 1,200,000 | | | | |
| CALF 25 Units, Seabury Lawns, Mornington | | | | | | | | 1,600,000 | | | | |
| A01 Maintenance/Improvement LA Housing | | | | | | 7,490,000 | | | | | | |
| A03 Housing Rent and Tenant Purchase Administration | | | | | | 630,000 | | | | | | |
| A05 Administration of Homeless Service | | | | | | 970,000 | | | | | | |
| A06 Support to Housing Capital Programme | | | | | | 2,660,000 | | | | | | |
| A07 RAS Programme | | | | | | 5,070,000 | | | | | | |
| A08 Housing Loans | | | | | | 2,470,000 | | | | | | |
| A09 Housing Grants | | | | | | 1,600,000 | | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| R153 Farganstown - Metges Road Junction | | | | 5,680,000 | | | | | | | | |
| Milltown Road, Ashbourne | | | 1,060,000 | | | | | | | | | |
| R153 (Kentstown Road) New Bridge Navan | | | | | | | | 1,150,000 | | | | |
| Navan Public Realm & Sustainable Transport Enhancements | | | | | | | | 12,000,000 | | | | |
| Ratoath Outer Relief Road LIHAF | | | | 5,000,000 | | | | | | | | |
| Duleek Main Street Upgrade | | | 1,000,000 | | | | | | | | | |
| National Cycle Network - Royal Canal Greenway | | | | | | | | 2,300,000 | | | | |
| Cycling Facilities Meadowbank & The Avenue , Ratoath | | | 750,000 | | | | | | | | | |
| Boyne Valley to Lakelands County Greenway (Navan - Kingscourt) | | | 3,380,000 | | | | | | | | | |
| N2 Junctions Slane - Ashbourne | | | | | | | | 1,500,000 | | | | |
| N2 Slane Bypass | | | | | | | | 50,000,000 | | | | |
| N51 Dunmoe Realignment Phase 2 | | | | | | | | 16,300,000 | | | | |
| NTA Trim Navan Drogheda Cycleway | | | | | | | | 20,000,000 | | | | |

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|---|--|--|--|--|--|--|--|------------|------------|--|--|-----------|--|
| N51/R164 Ballyboy Realignment | | | | | | | | | | | | 1,980,000 | |
| Main Street Ashbourne Phase 1 & 2 | | | | | | | | | 4,500,000 | | | | |
| N52 Stephenstown - Fringestown | | | | | | | | | 15,000,000 | | | | |
| N51 Tullaghanstown - Rathmore | | | | | | | | | 5,000,000 | | | | |
| N2 Slane and Approaches Pavement Rehabilitation | | | | | | | | | 2,500,000 | | | | |
| R150 Laytown to Bettystown Spine Road | | | | | | | | | 4,380,000 | | | | |
| B01 NP Road – Maintenance and Improvement | | | | | | | | 670,000 | | | | | |
| B02 NS Road - Maintenance and Improvement | | | | | | | | 690,000 | | | | | |
| B03 Regional Road – Maintenance and Improvement | | | | | | | | 8,680,000 | | | | | |
| B04 Local Road – Maintenance & Improvement | | | | | | | | 12,470,000 | | | | | |
| B05 Public Lighting | | | | | | | | 2,200,000 | | | | | |
| B09 Car Parking | | | | | | | | 760,000 | | | | | |
| B10 Support to Roads Capital Programme | | | | | | | | 1,290,000 | | | | | |
| B11 Agency & Recoupable Services | | | | | | | | 4,060,000 | | | | | |
| Water Services | | | | | | | | | | | | | |
| C01 Water Supply | | | | | | | | 3,360,000 | | | | | |
| C02 Waste Water Treatment | | | | | | | | 3,390,000 | | | | | |
| C06 Support to Water Capital Programme | | | | | | | | 960,000 | | | | | |
| C07 Agency and Recoupable Services | | | | | | | | 900,000 | | | | | |
| Development Management | | | | | | | | | | | | | |
| D02 Development Management | | | | | | | | 3,770,000 | | | | | |
| D03 Enforcement | | | | | | | | 530,000 | | | | | |

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|---|--|--|-----------|-----------|--|-----------|--|-----------|--|--|--|--|
| D04 Operation and Maintenance of Industrial Sites & Commercial Facilities | | | | | | 790,000 | | | | | | |
| D06 Community & Enterprise Function | | | | | | 5,560,000 | | | | | | |
| D09 Economic Development & Promotion | | | | | | 1,160,000 | | | | | | |
| D11 Heritage and Conservation Services | | | | | | 560,000 | | | | | | |
| D12 Agency and Recoupable Services | | | | | | 630,000 | | | | | | |
| Environmental Services | | | | | | | | | | | | |
| Burial Ground, Stamullen | | | 1,100,000 | | | | | | | | | |
| Burial Ground, Dunboyne | | | 1,200,000 | | | | | | | | | |
| Remediation of illegal Landfill - Tymoole, Rathfeigh | | | | 6,000,000 | | | | | | | | |
| Remediation of illegal Landfill - Ballinakill, Rathcore | | | 3,050,000 | | | | | | | | | |
| Basketstown Leachate System | | | | | | | | 500,000 | | | | |
| E02 Operation and Maintenance of Recovery & Recycling Facilities | | | | | | 610,000 | | | | | | |
| E06 Street Cleaning | | | | | | 1,390,000 | | | | | | |
| E07 Waste Regulations, Monitoring and Enforcement | | | | | | 9,930,000 | | | | | | |
| E11 Operation of Fire Service | | | | | | 3,910,000 | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| Ashbourne Community Centre | | | | | | | | 1,000,000 | | | | |
| Ashbourne Linear Park | | | | | | | | 1,300,000 | | | | |
| Bettystown Beach Infrastructure | | | | | | | | 2,300,000 | | | | |
| East Meath Community Facility/Library | | | 3,000,000 | | | | | | | | | |
| F01 Operation and Maintenance of Leisure Facilities | | | | | | 650,000 | | | | | | |
| F02 Operation of Library & Archival Services | | | | | | 3,530,000 | | | | | | |
| F03 Outdoor Leisure Areas Operations | | | | | | 1,260,000 | | | | | | |

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|---|-------------------------------------|-------------------------------|------------------|-----------|-----------|-----------------------------------|-----------------------|------------------|-----------------------------------|-----------------------|------------------|--------------|--|
| F04 Community Sport & Recreational Development | | | | | | 550,000 | | | | | | | |
| F05 Operation of Arts Programme | | | | | | 840,000 | | | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | | |
| G04 Veterinary Service | | | | | | 690,000 | | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | | |
| Meath County Council Civic Headquarters | | | | | | | | | 15,000,000 | | | | |
| Civil Defence Headquarters | | | | | | | | | 2,000,000 | | | | |
| H03 Administration of Rates | | | | | | 5,250,000 | | | | | | | |
| H09 Local Representation & Civic Leadership | | | | | | 2,340,000 | | | | | | | |
| H10 Motor Taxation | | | | | | 1,250,000 | | | | | | | |
| H11 Agency & Recoupable Services | 1,070,000 | | | | | 1,780,000 | | | | | | | |
| | | | | | | | | | | | | | |
| Monaghan County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES | |
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | | |
| Housing & Building | | | | | | | | | | | | | |
| A01 Maintenance/Improvement of LA housing | | | | | | 1,616,000 | | | | | | | |
| A02 Housing Assessment, Allocation and Transfer | | | | | | 781,000 | | | | | | | |
| A06 Support to Housing Capital & Affordable Prog. | | | | | | 500,000 | | | | | | | |
| A07 RAS Programme | | | | | | 1,522,000 | | | | | | | |
| A08 Housing Loans | | | | | | 591,600 | | | | | | | |
| A09 Housing Grants | | | | | | 1,614,000 | | | | | | | |

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|---|--|--|-----------|------------|--|--|-----------|-----------|-----------|--|-----------|--|
| Kilnacloy (Railway View) Monaghan | | | 3,197,000 | | | | | | | | | |
| Bree Castleblayney new builds | | | 1,500,000 | | | | | | | | | |
| Purchase/renovation of derelict properties | | | 3,000,000 | | | | | | | | | |
| Re-Letting Works | | | | | | | | 1,950,000 | | | | |
| Purchase House Housing Stock | | | | | | | | 3,500,000 | | | | |
| Voluntary Housing Capital Assistance Scheme Loans | | | | | | | | 1,570,540 | | | | |
| Mullaghmatt RWS Phase 4 | | | 3,000,000 | | | | | | | | | |
| McCurtain St Housing Development. | | | | | | | | | | | 1,820,000 | |
| Road Transportation and Safety | | | | | | | | | | | | |
| B01 NP Road - Maintenance and Improvement | | | | | | | 902,160 | | | | | |
| B03 Regional Road - Maintenance and Improvement | | | | | | | 9,050,000 | | | | | |
| B04 Local Road - Maintenance and Improvement | | | | | | | 6,850,000 | | | | | |
| B05 Public Lighting | | | | | | | 859,843 | | | | | |
| B11 Agency & Recoupable Services | | | | | | | 1,628,000 | | | | | |
| MN11 7578 Monaghan to Emyvale phase 2 | | | | | | | | | 5,338,000 | | | |
| MN11 7885 Bends Monaghan to Emyvale phase 4 | | | | | | | | | 5,272,000 | | | |
| N2 Monaghan to Emyvale Phase 3 | | | | 11,500,000 | | | | | | | | |
| N54 Tullybryan Ralignment | | | 4,500,000 | | | | | | | | | |
| N2 Clontibret to the Border | | | 1,600,000 | | | | | | | | | |
| N54/N2 Monaghan Town | | | 500,000 | | | | | | | | | |
| Water Services | | | | | | | | | | | | |
| C01 Operation and Maintenance of Water Supply | | | | | | | 2,027,000 | | | | | |
| C02 Operation and Maintenance of Waste Water Tmt | | | | | | | 1,404,000 | | | | | |

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|--|-----------|--|-----------|--|--|-----------|--|--|--|--|-----------|--|
| C05 Admin of Group and Private Installations | | | | | | 2,521,000 | | | | | | |
| C07 Agency and Recoupable | | | | | | 509,424 | | | | | | |
| Development Management | | | | | | | | | | | | |
| D02 Development Management | | | | | | 1,396,000 | | | | | | |
| D06 Community and Enterprise Function | | | | | | 1,676,747 | | | | | | |
| D09 Economic Development and Promotion | | | | | | 2,855,298 | | | | | | |
| Leader Projects | 1,250,000 | | | | | | | | | | | |
| Environmental Services | | | | | | | | | | | | |
| E01 Operation, Maintenance and Aftercare of Landfill | | | | | | 1,958,037 | | | | | | |
| E05 Litter Management | | | | | | 502,900 | | | | | | |
| E06 Street Cleaning | | | | | | 806,000 | | | | | | |
| E11 Operation of Fire Service | | | | | | 2,584,000 | | | | | | |
| E13 Water Quality, Air and Noise Pollution | | | | | | 732,000 | | | | | | |
| Civil Defence Headquarters | | | 900,000 | | | | | | | | | |
| Castleblayney Fire Station | | | 1,400,000 | | | | | | | | | |
| Ballybay Fire Station | | | 1,240,000 | | | | | | | | | |
| Capping of Phase 2 & 3 Landfill | | | 1,300,000 | | | | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| F02 Operation of Library and Archival Service | | | | | | 2,346,000 | | | | | | |
| F03 Op, Mtce & Imp of Outdoor Leisure Areas | | | | | | 667,000 | | | | | | |
| F05 Operation of Arts Programme | | | | | | 1,172,000 | | | | | | |
| Clones Erne East Sports Project | | | | | | | | | | | 8,800,000 | |
| Leisure Centre Upgrade & Accessibility works | | | 724,809 | | | | | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |

| Miscellaneous Services | | | | | | | | | | | | |
|---|------------------------------|-------------------------------|------------------|-----------|------------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|-------|
| H09 Local Representative/Civic Leadership | | | | | | | | | | | 1,468,492 | |
| H10 Motor Taxation | | | | | | | | | | | 647,000 | |
| H11 Agency & Recoupable Services | | | | | | | | | | | 3,469,365 | |
| Glen HQ redevelopment project | | | | | 7,100,000 | | | | | | | |
| Energy Upgrades Council Buildings | | | | 600,000 | | | | | | | | |
| Public Lighting Upgrade to LED | | | | 2,000,000 | | | | | | | | |
| Annual Public Lighting Asset Upgrades | | | | 600,000 | | | | | | | | |
| Clones Market House | | | | 600,000 | | | | | | | | |
| Peace Campus Monaghan Town | | | | | 12,000,000 | | | | | | | |
| | | | | | | | | | | | | |
| Offaly County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES |
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | |
| Housing Programme | | | | | | | | | | | | |
| A01 Maintenance / Improvement of LA Housing | | | | | | | | | | | 1,988,211 | |
| A03 Housing Rent & Tenant Purchase Administration | | | | | | | | | | | 1,015,626 | |
| A06 Support to Housing Capital & Affordable Programme | | | | | | | | | | | 1,550,245 | |
| A09 RAS Programme | | | | | | | | | | | 3,555,165 | |
| A09 Housing Grants | | | | | | | | | | | 1,228,887 | |
| 0116075C Energy Efficiency Programme 2015 | | | | | | | | | | | 540,000 | |
| Reinstate Void Houses | | | | | | | | | | | 800,000 | |

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|---|--|--|-----------|-----------|--|--|-----------|-----------|--|--|--|---|
| Acquire Family Homes | | | | | | | | 7,000,000 | | | | Completed purchase of 32 Units 2016 (target 36), 17 Units to date in 2017 |
| Blundellwood, Edenderry | | | | 8,400,000 | | | | | | | | DHPCLG funded 33 Units - Completion Date Sept 2018 |
| Chancery Lane, Tullamore | | | 4,537,202 | | | | | | | | | DHPCLG funded 18 Units - Completion Date Sept 2018 |
| Kylebeg Banagher Phase 2 &3 | | | 3,420,000 | | | | | | | | | DHPCLG funded 18 Units Approx. Department Approval Required |
| Road Transportation and Safety | | | | | | | | | | | | |
| B02 NS Road - Maintenance & Improvement | | | | | | | 4,997,726 | | | | | |
| B03 Regional Road - Maintenance & Improvement | | | | | | | 3,990,231 | | | | | |
| B04 Local Road - Maintenance & Improvement | | | | | | | 6,875,170 | | | | | |
| B05 Public Lighting | | | | | | | 898,097 | | | | | |
| B07 Road Safety Engineering improvement | | | | | | | 686,032 | | | | | |
| B11 Agency & Recoupable Services | | | | | | | 712,466 | | | | | |
| Water Services | | | | | | | | | | | | |
| C01 Water Supply | | | | | | | 2,306,330 | | | | | |
| C02 Waste Water Treatment | | | | | | | 1,506,428 | | | | | |
| C05 Admin of Group & Private Installations | | | | | | | 688,790 | | | | | |
| Development Management | | | | | | | | | | | | |

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|---|-----------|--|-----------|--|--|-----------|--|-----------|--|--|--|--|
| D01 Forward Planning | | | | | | 530,248 | | | | | | |
| D02 Development Management | | | | | | 1,520,557 | | | | | | |
| D06 Community & Enterprise Function - SICAP €900K - was spent in 2016 but not in budget | 1,070,852 | | | | | 1,660,405 | | | | | | |
| D09 Economic Development & Promotion | | | | | | 921,186 | | | | | | |
| Access to Tourism Sites | | | 500,000 | | | | | | | | | |
| Tullamore Enhancement Plan - 0437602C | | | 1,500,000 | | | | | | | | | ERDF funding. OCC must provide matching funding. |
| Environmental Services | | | | | | | | | | | | |
| E01 Landfill Operation & Aftercare | | | | | | 813,380 | | | | | | |
| E04 Provision of Waste to Collection Services | | | | | | 1,059,684 | | | | | | |
| E07 Waste Regulations, Monitoring & Enforcement | | | | | | 619,552 | | | | | | |
| E11 Operation of Fire Services | | | | | | 2,840,771 | | | | | | |
| 0542103C New Ferbane Fire Station | | | | | | | | 1,200,000 | | | | Funded by DHPLG |
| Recreation and Amenity | | | | | | | | | | | | |
| F02 Operation of Library & Archival Service | | | | | | 2,186,868 | | | | | | |
| F05 Operation of Arts Programme | | | | | | 706,129 | | | | | | |
| Tullamore Arts Centre - 0642001C | | | | | | | | 3,376,301 | | | | |
| Other Programmes | | | | | | | | | | | | |
| H01 Profit & Loss Machinery Account | | | | | | 833,244 | | | | | | |
| H03 Administration of Rates | | | | | | 3,835,351 | | | | | | |
| H09 Local Representation & Civic Leadership | | | | | | 1,193,661 | | | | | | |
| H10 Motor Taxation | | | | | | 744,977 | | | | | | |
| H11 Agency & Recoupable Services | | | | | | 590,544 | | | | | | |
| 0631907C Birr Active Travel | | | | | | | | 1,586,570 | | | | |

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|--|-------------------------------------|-------------------------------|------------------|-----------|--|-----------------------------------|-----------------------|------------------|-----------------------------------|-----------------------|------------------|--------------|
| 0612106C Clara Swimming Pool Refurb/Upgrade | | | | | | | | 1,154,578 | | | | |
| Roscommon County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES |
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | | |
| Housing & Building | | | | | | | | | | | | |
| A01 Maintenance/Improvement of LA Housing Units | | | | | | 1,693,930 | | | | | | |
| A06-01 Voluntary Housing Scheme Croghan | | | | | | | | 2,500,000 | | | | |
| House Purchase Court View Abbey Street | | | | | | | | 600,000 | | | | |
| A06-04 Construction of Houses at Torpanbeg | | | | | | | | 804,000 | | | | |
| A06 53 Houses at the Walk | | | 8,200,000 | | | | | | | | | |
| A06-02 Roscara Housing Association (Phase) | | | | | | | | | | | 683,000 | |
| A06-03 Voluntary Housing at the Maples, Lisroyne | | | | | | | | | | | 640,000 | |
| A07 RAS Programme | | | | | | 3,077,582 | | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| B01 NP Road – Maintenance & Improvement | | | | | | 878,728 | | | | | | |
| B02 NS Road – Maintenance & Improvement | | | | | | 919,365 | | | | | | |
| N61 Rathallen/Treanagry | | | | | | | | 9,716,000 | | | | |
| N60 Dundermot/Ballymoe/Cloonagrassan | | | | | | | | | | | 1,310,000 | |
| N61 Knockcroghery Pavement Overlay | | | 700,000 | | | | | | | | | |
| N63 Athleague Pavement Overlay | | | 600,000 | | | | | | | | | |
| N61 Athlone Road Roscommon Overlay | | | 2,000,000 | | | | | | | | | |
| N63 Galway Road Roscommon Overlay | | | 600,000 | | | | | | | | | |

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|--|--|--|--|------------|--|------------|--|-------------|--|--|-----------|--|
| B03 Regional Roads – Maintenance & Improvement | | | | | | 4,588,473 | | | | | | |
| B04 Local Road – Maintenance & Improvement | | | | | | 16,420,836 | | | | | | |
| Old Tuam Road Development Works | | | | | | | | | | | 1,075,000 | |
| Road Widening L7548 Monksland | | | | | | | | | | | 1,240,000 | |
| B05 Public Lighting | | | | | | 856,582 | | | | | | |
| N5 Ballagherreen Bypass | | | | | | | | 58,600,000 | | | | |
| N5 Ballagherreen to Longford | | | | | | | | 181,700,000 | | | | |
| N60 Oran | | | | | | | | 9,275,000 | | | | |
| N61 Coolteige Phase 1 Realignment | | | | | | | | 9,750,000 | | | | |
| N61 Tulsk to Clashaganny | | | | 6,750,000 | | | | | | | | |
| N61 Ballymurray to Knockcroghery | | | | 15,810,000 | | | | | | | | |
| B11 Agency & Recoupable Services | | | | | | 1,464,633 | | | | | | |
| Water Services | | | | | | | | | | | | |
| C01 Water Supply | | | | | | 4,228,336 | | | | | | |
| North East TRSS | | | | | | | | 4,400,000 | | | | |
| Four Regional Water Supply Schemes | | | | | | | | 18,195,730 | | | | |
| C02 Waste Water Treatment | | | | | | 1,263,696 | | | | | | |
| Town & Villages SS | | | | | | | | 30,000,000 | | | | |
| Upgrade Cortober SS | | | | | | | | 953,820 | | | | |
| Subsidy to GWS & Administration | | | | | | | | 5,010,682 | | | | |
| Capital Grants Group Schemes | | | | | | | | 33,000,000 | | | | |
| Rural Water DBO | | | | | | | | 606,000 | | | | |
| C06 Support to Water Capital Programme | | | | | | 1,131,664 | | | | | | |
| C07 Agency & Recoupable Services | | | | | | 507,272 | | | | | | |
| Development Management | | | | | | | | | | | | |
| D01 Forward Planning | | | | | | 534,647 | | | | | | |
| D02 Development Management | | | | | | 1,241,759 | | | | | | |
| D06 Community & Enterprise Function | | | | | | 1,342,365 | | | | | | |

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|---|-------------------------------------|---|-------------------------|-----------|-----------|----------------------------|-----------------------------------|-------------------------|----------------------------|-----------------------------------|-------------------------|--|--------------|-----------|--|--|--|--|--|--|--|
| D09 Economic Development & Promotion | | | | | | | | | | | | | 1,002,533 | | | | | | | | |
| Environmental Services | | | | | | | | | | | | | | | | | | | | | |
| E02 Recovery & Recycling Facilities Operations | | | | | | | | | | | | | | 559,561 | | | | | | | |
| E11 Operation of Fire Services | | | | | | | | | | | | | | 3,157,540 | | | | | | | |
| E11 Acquisition of Fire Tenders | | | | | | | | | | | | | 884,864 | | | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | | | | | | | | | | |
| F01 Leisure Facilities Operation | | | | | | | | | | | | | | 854,830 | | | | | | | |
| F02 Operation of Library & Archive Services | | | | | | | | | | | | | | 1,701,893 | | | | | | | |
| F05 Operation of Arts Programme | | | | | | | | | | | | | | 960,694 | | | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | | | | | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | | | | | | | | | | |
| H03 Administration of Rates | | | | | | | | | | | | | | 3,011,730 | | | | | | | |
| H09 Local Representation/Civic Leadership | | | | | | | | | | | | | | 956,087 | | | | | | | |
| H10 Motor Taxation | | | | | | | | | | | | | | 518,623 | | | | | | | |
| Corporate Headquarters | | | | | | | | | | | | | 22,000,000 | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| Sligo County Council | Expenditure being considered | | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES | | | | | | | | |
| | Current > €0.5m | Capital | | | | | > €0.5m | | | > €0.5m | | | | | | | | | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | | | | | | | | | | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | | | | | | | | | | |
| Housing & Building | | | | | | | | | | | | | | | | | | | | | |
| A01 Maintenance/Improvement of LA Housing | | | | | | | | | | | | | | 2,000,000 | | | | | | | |
| A03 Housing Rent and Tenant Purchase Administration | | | | | | | | | | | | | | 500,000 | | | | | | | |
| A06 Support to Housing Capital & Affordable Programme | | | | | | | | | | | | | | 700,000 | | | | | | | |
| A07 RAS Programme | | | | | | | | | | | | | | 4,200,000 | | | | | | | |

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|--|--|--|-----------|------------|--|-----------|--|-----------|--|--|-----------|--|
| A08 Housing Loans | | | | | | 1,600,000 | | | | | | |
| A09 Housing Grants | | | | | | 1,400,000 | | | | | | |
| Housing Development at Knappagh Rd | | | | 7,200,000 | | | | | | | | |
| Housing Development at Rossess Point | | | 4,100,000 | | | | | | | | | |
| Housing Development at Collooney | | | 2,100,000 | | | | | | | | | |
| Social Housing Development at Maugheraboy | | | | 17,900,000 | | | | | | | | |
| CAS 2015 Project St Vincent de Paul at Cuan Iosa Ballymote | | | 1,700,000 | | | | | | | | | |
| CAS Project Newgrove Housing Assoc, Tonaphubble | | | 500,000 | | | | | | | | | |
| Housing Development at Strandhill | | | 3,100,000 | | | | | | | | | |
| Refurishment to 96 Units in Cranmore | | | 2,200,000 | | | | | | | | | |
| Community Centre Cranmore | | | 2,000,000 | | | | | | | | | |
| New Link Via Joe McDonnell Drive | | | 750,000 | | | | | | | | | |
| Environmental Improvement Cranmore | | | 1,500,000 | | | | | | | | | |
| Social Housing Project Fr. Flanagan Terrance | | | | | | | | 3,700,000 | | | | |
| CAS Project Oaklee Housing Trust, Johnsons Court | | | | | | | | 1,400,000 | | | | |
| CAS Project Newgrove Housing Assoc, Strandhill | | | | | | | | 600,000 | | | | |
| CAS Project St. Vincent De Paul, 5A Charles Street | | | | | | | | 700,000 | | | | |
| CAS Project Nazareth House, Church Hill | | | | | | | | 6,600,000 | | | | |
| CAS Project Sophia Housing Assoc, Tubbercurry | | | | | | | | 9,500,000 | | | | |
| CAS Project Focus Housing, Old Quay Court | | | | | | | | 600,000 | | | | |
| Part V Acquisitions 6 Units Dorrins Strand | | | | | | | | | | | 900,000 | |
| House Acquisition Programme 2014 | | | | | | | | | | | 1,900,000 | |
| House Acquisition Programme 2015 | | | | | | | | 2,900,000 | | | | |
| House Acquisition Programme 2016 | | | | | | | | 3,700,000 | | | | |

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|---|--|--|-----------|------------|-------------|-----------|--|-----------|--|--|-----------|--|
| Energy Efficiency Programme 2015 | | | | | | | | | | | 700,000 | |
| Returning Vacant Properties to Productive Use | | | | | | | | | | | 1,100,000 | |
| Road Transportation and Safety | | | | | | | | | | | | |
| B01 NP Road -Maintenance and Improvement | | | | | | 4,800,000 | | | | | | |
| B02 NS Road -Maintenance and Improvement | | | | | | 900,000 | | | | | | |
| B03 Regional Road-Maintenance and Improvement | | | | | | 4,000,000 | | | | | | |
| B04 Local Road-Maintenance and Improvement | | | | | | 8,500,000 | | | | | | |
| B05 Public Lighting | | | | | | 700,000 | | | | | | |
| B11 Agency & Recoupable Services | | | | | | 1,500,000 | | | | | | |
| N4 Cloonamahon to Castlebaldwin | | | | | 100,000,000 | | | 8,800,000 | | | | |
| N16 Gortnagrelly | | | | | 25,000,000 | | | | | | | |
| Active Travel Towns | | | | | | | | | | | 700,000 | |
| Hughes Bridge | | | | | | | | | | | 3,000,000 | |
| Western Distributor Road | | | | 15,000,000 | | | | | | | | |
| Eastern Garavogue River Bridge & Approach Roads | | | | | 20,000,000 | | | | | | | |
| N17/R294 Roundabouts | | | | | | | | | | | 1,000,000 | |
| N17 Thornhill Bridge | | | | | | | | | | | 600,000 | |
| N4/N15 Urban Improvement | | | 2,500,000 | | | | | | | | | |
| Clar Programme 2016 | | | | | | | | 600,000 | | | | |
| Clar Programme 2017 | | | 700,000 | | | | | | | | | |
| Burton St Link Road | | | 700,000 | | | | | | | | | |
| O'Connell St Enhancement | | | 1,400,000 | | | | | | | | | |
| Water Services | | | | | | | | | | | | |
| Development Management | | | | | | | | | | | | |
| D01 Forward Planning | | | | | | 700,000 | | | | | | |
| D02 Development Management | | | | | | 800,000 | | | | | | |

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|---|-------------------------------------|---|-------------------------|------------------|------------------|-----------------------------------|------------------------------|-------------------------|-----------------------------------|------------------------------|-------------------------|--------------|
| D06 Community and Enterprise Function | | | | | | 800,000 | | | | | | |
| D09 Economic Development and Promotion | | | | | | 1,200,000 | | | | | | |
| Social Inclusion & Community Activation | | | | | | | | | | | 600,000 | |
| Environmental Services | | | | | | | | | | | | |
| E06 Street Cleaning | | | | | | 600,000 | | | | | | |
| E11 Operation of Fire Services | | | | | | 3,500,000 | | | | | | |
| Remedial Works on Structures in Graveyards | | | 800,000 | | | | | | | | | |
| Finisklin Landfill Proposal | | | 600,000 | | | | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| F02 Operation of Library and Archival Service | | | | | | 2,000,000 | | | | | | |
| F03 Operation, Maintenance and Improvement of Outdoor Leisure | | | | | | 600,000 | | | | | | |
| F05 Operation of the Arts Programme | | | | | | 700,000 | | | | | | |
| Peace Project Phase iii | | | | | | | | | | | 2,400,000 | |
| REDZ 2016 | | | | | | | | 700,000 | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| H01 Profit/Loss Machinery account | | | | | | 2,200,000 | | | | | | |
| H03 Administration of Rates | | | | | | 3,800,000 | | | | | | |
| H09 Local Representation/Civic Leadership | | | | | | 1,100,000 | | | | | | |
| H10 Motor Taxation | | | | | | 600,000 | | | | | | |
| | | | | | | | | | | | | |
| South Dublin County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES |
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | |

| Housing & Building | | | | | | | | | | | | |
|---|-----------|-----------|-----------|-----------|--|------------|--|------------|--|--|--|---------------------|
| A01 Maintenance/Improvement of LA Housing | | | | | | 13,817,849 | | | | | | |
| A03 Housing Rent and Tenant Purchase Administration | | | | | | 1,791,218 | | | | | | |
| A04 Housing Community Development Support | | | | | | 4,893,488 | | | | | | |
| A05 Administration of Homeless Service | | | | | | 3,308,644 | | | | | | |
| A06 Support to Housing Capital & Affordable Prog. | | | | | | 8,518,635 | | | | | | |
| A07 RAS Programme | 2,351,100 | | | | | 27,650,994 | | | | | | |
| A08 Housing Loans | | | | | | 2,902,220 | | | | | | |
| A09 Housing Grants | | | | | | 2,971,887 | | | | | | |
| A11 Agency & Recoupable Services | | | | | | 548,280 | | | | | | |
| Electrical Repairs And Rewiring | | | | | | | | 1,050,000 | | | | |
| Suncroft Infill | | | | | | | | 1,850,283 | | | | |
| LPT Capital Grant Reserve | | | | 7,072,000 | | | | | | | | |
| Dromcarra, Tallaght | | | | | | | | 3,322,499 | | | | |
| Energy Efficiency Programme | | | | | | | | 3,600,000 | | | | |
| Housing adaption grants on Council Houses | | 1,290,000 | | | | | | | | | | 80% funded by DHPLG |
| Letts Field, Clondalkin | | | | | | | | 8,243,284 | | | | |
| Mac Ulliam, Tallaght | | | | | | | | 6,209,522 | | | | |
| Mayfield, Clondalkin | | | | | | | | 4,082,781 | | | | |
| Presale And Prelet Repairs | | | | | | | | 5,300,000 | | | | |
| St Marks Infill | | | 2,320,347 | | | | | | | | | |
| Homeless Infrastructure Disabled Tenants (1997) | | | 600,000 | | | | | | | | | |
| Ballyboden Social Housing SH379 | | | | | | | | 547,461 | | | | |
| Social Housing Acquisition Programme 2015 - 2017 | | | | | | | | 14,286,732 | | | | |
| Part V Acquisitions 2015-2017 | | | | | | | | 15,019,372 | | | | |
| | | | | | | | | 2,026,228 | | | | |

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|--|---------|--|-----------|------------|--|------------|--|------------|--|--|--|--|
| Stocking Lane, Rathfarnham, Dublin 16 (Affordable) | | | | | | | | 1,100,000 | | | | |
| Aff Hsg: Airpark, Stocking Lane | | | | | | | | 1,108,529 | | | | |
| CALF - Voluntary Housing | | | | | | | | 2,238,762 | | | | |
| Vol Hsg-Circle VHA (CAS)-Exchange Hall, Tallaght | | | | | | | | 1,150,000 | | | | |
| Killinarden, Tallaght (Social Housing Build Prog) | | | | | | | | 7,054,656 | | | | |
| St Aidans, Tallaght (Social Build Programme) | | | | | | | | 13,531,903 | | | | |
| St Cuthberts, Clondalkin (Social Build Programme) | | | | | | | | 14,464,900 | | | | |
| Killininny, Dublin 24 (Social Build Programme) | | | | | | | | 5,898,140 | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| B02 NS Road - Maintenance and Improvement | | | | | | 876,651 | | | | | | |
| B03 Regional Road - Maintenance and Improvement | | | | | | 2,860,429 | | | | | | |
| B04 Local Road - Maintenance and Improvement | | | | | | 11,749,916 | | | | | | |
| B05 Public Lighting | | | | | | 5,058,252 | | | | | | |
| B06 Traffic Management Improvement | 616,400 | | | | | 2,198,715 | | | | | | |
| B07 Road Safety Engineering Improvement | | | | | | 1,771,971 | | | | | | |
| B08 Road Safety Promotion/Education | | | | | | 1,647,629 | | | | | | |
| B10 Support to Roads Capital Prog. | | | | | | 1,182,542 | | | | | | |
| Expenditure on Completed Schemes | | | | 12,006,300 | | | | | | | | |
| Greenhills Road Reconfiguration | | | | | | | | 3,975,000 | | | | |
| Knocklyon Road Realignment | | | 1,000,000 | | | | | | | | | |
| Footpath Programme | | | | | | | | 1,650,000 | | | | |
| Lucan Access Study | | | 1,000,000 | | | | | | | | | |
| Monastery Road | | | | | | | | 800,000 | | | | |
| N4 Cycle Access Improvements | | | 1,500,000 | | | | | | | | | |
| N4 to City Centre cycle | | | 2,400,000 | | | | | | | | | |

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|--|--|--|-----------|-----------|--|--|------------|-----------|--|--|--|----------------------------|
| N82 to Fortunestown (N81) | | | | | | | | 900,000 | | | | |
| Newcastle Rd Improvement Scheme R120 - Adamstown | | | | | | | 20,000,000 | | | | | |
| Public Bike Hire Scheme | | | 600,000 | | | | | | | | | No NTA allocation for 2017 |
| River Dodder Cycle & Pedestrian Route | | | | | | | | 2,900,000 | | | | |
| St Enda's/Grange Road to Loreto | | | | | | | | 600,000 | | | | |
| Structural Repairs(public lighting column replace) | | | | | | | | 1,497,910 | | | | |
| Tallaght to Ballyboden Cycle Route 4 | | | | | | | | 2,350,000 | | | | |
| Tallaght to Liffey Valley Cycle scheme | | | | | | | | 1,700,000 | | | | |
| Tallaght to Templeogue Cycle Route | | | | | | | | 2,887,724 | | | | |
| Village Initiatives Capital Reservec (Public Realm) | | | | | | | | 2,600,000 | | | | |
| Village Initiatives Showcase Projects | | | 4,250,000 | | | | | | | | | |
| Walkinstown Roundabout | | | 600,000 | | | | | | | | | No NTA allocation for 2017 |
| Wellington Road Cycle & Pedestrian Facilities | | | 1,300,000 | | | | | | | | | No NTA allocation for 2017 |
| Willsbrook Road Cycle Track | | | | | | | | 1,600,000 | | | | |
| Local Permeability Projects | | | 900,000 | | | | | | | | | |
| Water Services | | | | | | | | | | | | |
| C01 Operation and Maintenance of Water Supply | | | | | | | 3,814,716 | | | | | |
| C02 Operation and Maintenance of Waste Water Treatment | | | | | | | 3,459,411 | | | | | |
| C03 Collection of Water and Waste Water Charges | | | | | | | 646,251 | | | | | |
| C06 Support to Water Capital Programme | | | | | | | 505,164 | | | | | |
| C08 Local Authority Water and Sanitary Services | | | | | | | 2,965,927 | | | | | |
| Ballycullen Flood Alleviation Scheme | | | 1,600,000 | | | | | | | | | |
| River Poddle Flood Alleviation Scheme | | | | 6,000,000 | | | | | | | | |

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|---|---------|--|-----------|------------|--|-----------|--|-----------|--|--|-----------|---------|
| Whitechurch Stream Flood Alleviation Scheme | | | 2,000,000 | | | | | | | | | |
| Camac Flood Alleviation Scheme | | | | 6,650,000 | | | | | | | | |
| Flood Alleviation Minor Capital Works | | | 750,000 | | | | | | | | | |
| Griffeen Flood Alleviation Phase 3 | | | 3,100,000 | | | | | | | | | |
| Owendoher Flood Relief Works | | | 500,000 | | | | | | | | | |
| Shinkeen Flood Alleviation | | | 1,000,000 | | | | | | | | | |
| Whitehall Road Flood Alleviation Scheme | | | 600,000 | | | | | | | | | |
| Development Management | | | | | | | | | | | | |
| D01 Forward Planning | | | | | | 2,996,569 | | | | | | |
| D02 Development Management | | | | | | 3,192,348 | | | | | | |
| D03 Enforcement | | | | | | 1,003,530 | | | | | | |
| D04 Op & Mtce of Industrial Sites & Commercial Facilities | | | | | | 1,024,357 | | | | | | |
| D05 Tourism Development and Promotion | 652,800 | | | | | 1,592,095 | | | | | | |
| D06 Community and Enterprise Function | | | | | | 3,361,896 | | | | | | |
| D08 Building Control | | | | | | 711,702 | | | | | | |
| D09 Economic Development and Promotion | | | | | | 3,298,329 | | | | | | |
| D10 Property Management | | | | | | 1,352,742 | | | | | | |
| Development of Clutterland/Milltown Lands | | | 3,000,000 | | | | | | | | | |
| Grange Castle Business Park - Access North | | | 1,350,000 | | | | | | | | | |
| Grangecastle Outbuildings | | | 500,000 | | | | | | | | | |
| Templeogue House | | | 1,100,000 | | | | | | | | | |
| Tourism Flagship Development | | | | 10,000,000 | | | | | | | | |
| Water & Drainage Irish Water | | | | | | | | 1,333,660 | | | | |
| Round Tower Project | | | | | | | | 4,000,000 | | | | |
| IPB Insurance Claims Excess Reduction | | | | | | | | | | | 2,000,000 | |
| Grange Castle West Acquisition of Land | | | | | | | | | | | | 554,532 |

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|--|-----------|--|-----------|------------|--|------------|--|-----------|--|--|--|--|
| Land acq at Nangor Rd & Milltown (Fmr Pitch & Putt | | | | | | | | 3,736,534 | | | | |
| Environmental Services | | | | | | | | | | | | |
| E01 Operation, Maintenance and Aftercare of Landfill | | | | | | 6,139,605 | | | | | | |
| E02 Op & Mtce of Recovery & Recycling Facilities | | | | | | 1,026,165 | | | | | | |
| E03 Op & Mtce of Waste to Energy Facilities | | | | | | 1,037,988 | | | | | | |
| E04 Provision of Waste to Collection Services | | | | | | 847,909 | | | | | | |
| E05 Litter Management | | | | | | 1,661,728 | | | | | | |
| E06 Street Cleaning | | | | | | 6,853,668 | | | | | | |
| E07 Waste Regulations, Monitoring and Enforcement | | | | | | 1,108,908 | | | | | | |
| E09 Maintenance and Upkeep of Burial Grounds | | | | | | 1,258,746 | | | | | | |
| E10 Safety of Structures and Places | | | | | | 656,938 | | | | | | |
| E11 Operation of Fire Service | 575,200 | | | | | 18,518,021 | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| F01 Operation and Maintenance of Leisure Facilities | | | | | | 1,670,315 | | | | | | |
| F02 Operation of Library and Archival Service | | | | | | 10,665,364 | | | | | | |
| F03 Op, Mtce & Imp of Outdoor Leisure Areas | 1,864,300 | | | | | 14,986,547 | | | | | | |
| F04 Community Sport and Recreational Development | | | | | | 8,921,241 | | | | | | |
| F05 Operation of Arts Programme | | | | | | 2,234,991 | | | | | | |
| Playspace Programme | | | | | | | | 1,000,000 | | | | |
| Lucan Swimming Pool | | | | 10,000,000 | | | | | | | | |
| Lucan Area Sports & Community Hall | | | 750,000 | | | | | | | | | |
| Pavillions Programme | | | 1,300,000 | | | | | | | | | |
| Saggart Community Centre | | | 850,000 | | | | | | | | | |
| Shared/Flexible Sports Spaces | | | 500,000 | | | | | | | | | |
| Tallaght Stadium All Weather Facility | | | 500,000 | | | | | | | | | |

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|---|-------------------------------------|-------------------------------|------------------|-----------|-----------|-----------------------------------|-----------------------|------------------|-----------------------------------|-----------------------|------------------|--------------|
| Tallaght Stadium New Stand | | | 1,300,000 | | | | | | | | | |
| Castletymon Library | | | 2,250,000 | | | | | | | | | |
| Clondalkin Equine Project | | | | | | | | 609,672 | | | | |
| North Clondalkin Library | | | 3,500,000 | | | | | | | | | |
| N81 Landscape Improvement Scheme | | | | | | | | 750,000 | | | | |
| Regional Parks Playground Refurbishment Programme | | | 1,050,000 | | | | | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| G04 Veterinary Service | | | | | | | 1,245,574 | | | | | |
| G05 Educational Support Services | | | | | | | 641,562 | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| H03 Administration of Rates | | | | | | | 19,852,760 | | | | | |
| H09 Local Representation/Civic Leadership | | | | | | | 1,267,417 | | | | | |
| Vehicles And Plant | | | | | | | | 1,622,777 | | | | |
| | | | | | | | | | | | | |
| Tipperary County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES |
| | Current | Capital | | | | > €0.5m | | | > €0.5m | | | |
| | > €0.5m | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | |
| Housing & Building | | | | | | | | | | | | |
| A01 Maintenance/Improvement of LA Housing Units | | | | | | | 7,555,059 | | | | | |

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|---|---------|--|-----------|--|--|------------|--|-----------|--|--|--|--|
| A02 Housing Assessment, Allocation and Transfer | | | | | | 1,164,940 | | | | | | |
| A03 Housing Rent and Tenant Purchase Administration | | | | | | 1,386,956 | | | | | | |
| A04 Housing Community Development Support | | | | | | 695,212 | | | | | | |
| A06 Support to Housing Capital Prog. | | | | | | 2,017,502 | | | | | | |
| A07 RAS Programme | 750,006 | | | | | 11,506,519 | | | | | | |
| A08 Housing Loans | | | | | | 735,568 | | | | | | |
| A09 Housing Grants | | | | | | 3,321,932 | | | | | | |
| 6 Houses Cabragh Bridge Thurles | | | | | | | | 2,000,004 | | | | |
| Project A 10 Houses | | | 1,600,000 | | | | | | | | | |
| BER Energy Efficiency Work LA Hses South Tipp 2016 | | | | | | | | 4,875,000 | | | | |
| Housing Project A (5) | | | 950,300 | | | | | | | | | |
| Housing Project B (12) | | | 2,100,000 | | | | | | | | | |
| Housing Project C (6) | | | 1,100,000 | | | | | | | | | |
| Housing Project D (6) | | | 1,100,000 | | | | | | | | | |
| Housing Project E (10) | | | 1,300,000 | | | | | | | | | |
| Housing Project F (10) | | | 1,300,000 | | | | | | | | | |
| Housing Project G (20) | | | 4,028,500 | | | | | | | | | |
| Housing Project H (6) | | | 900,000 | | | | | | | | | |
| Housing Project I (25) | | | 4,014,700 | | | | | | | | | |
| Housing Project K (25) | | | 4,022,600 | | | | | | | | | |
| Housing Project L (9) | | | 1,437,000 | | | | | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| B01 NP Road - Maintenance and Improvement | | | | | | 866,614 | | | | | | |
| B02 NS Road - Maintenance and Improvement | | | | | | 945,450 | | | | | | |
| B03 Regional Road - Maintenance and Improvement | | | | | | 9,402,501 | | | | | | |
| B04 Local Road - Maintenance and Improvement | 862,484 | | | | | 23,516,921 | | | | | | |

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|---|---------|--|---------|--|--|-----------|--|------------|--|--|-----------|--|
| B05 Public Lighting | | | | | | 2,382,955 | | | | | | |
| B09 Car Parking | | | | | | 1,753,992 | | | | | | |
| B10 Support to Roads Capital Prog. | | | | | | 2,507,489 | | | | | | |
| B11 Agency & Recoupable Services | | | | | | 546,234 | | | | | | |
| Roads Project A | | | 650,000 | | | | | | | | | |
| Roads Project B | | | 750,000 | | | | | | | | | |
| N65 Carrigahorrig | | | | | | | | 500,000 | | | | |
| Slievenamon Road | | | | | | | | 500,000 | | | | |
| Ardfinnan bridge rehabilitation | | | | | | | | 800,000 | | | | |
| Nenagh Traffic Management Plan | | | | | | | | 850,000 | | | | |
| Suir Island Carpark Development | | | | | | | | 900,000 | | | | |
| R498 Minor Improvement Scheme at Knockalton | | | | | | | | 900,000 | | | | |
| Pil Road Railway bridge N24 | | | | | | | | 910,000 | | | | |
| Construction of new Surface car park at Stereame Nenagh | | | | | | | | 1,000,000 | | | | |
| Clonmel to Carrick-on-Suir Greenway | | | | | | | | 1,900,000 | | | | |
| N52 Borrisokane Streets | | | | | | | | 2,400,000 | | | | |
| N74 Ballyhusty Realignment | | | | | | | | 2,845,000 | | | | |
| Liberty Square Enhancement Thurles | | | | | | | | 4,000,000 | | | | |
| Thurles Relief Road | | | | | | | | 5,000,000 | | | | |
| R498 Road Realignment at Latteragh | | | | | | | | 10,243,000 | | | | |
| Active Travel Towns Clonmel 2014-16 Stream 2 | | | | | | | | | | | 1,000,000 | |
| Water Services | | | | | | | | | | | | |
| C01 Water Supply | 719,136 | | | | | 7,466,119 | | | | | | |
| C02 Waste Water Treatment | | | | | | 2,810,996 | | | | | | |
| C03 Collection of Water and Waste Water Charges | | | | | | 1,060,718 | | | | | | |
| C05 Admin of Group and Private Installations | | | | | | 591,585 | | | | | | |
| C06 Support to Water Capital Programme | | | | | | 742,435 | | | | | | |

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|---|---------|--|---------|-----------|--|-----------|--|------------|--|--|-----------|--|
| Thurles RWSS Contracts No 1 | | | | | | | | 12,658,718 | | | | |
| Development Management | | | | | | | | | | | | |
| D01 Forward Planning | | | | | | 1,179,313 | | | | | | |
| D02 Development Management | | | | | | 1,941,568 | | | | | | |
| D03 Enforcement | | | | | | 1,397,861 | | | | | | |
| D05 Tourism Development and Promotion | | | | | | 503,830 | | | | | | |
| D06 Community and Enterprise Function | | | | | | 2,374,456 | | | | | | |
| D09 Economic Development and Promotion | 633,066 | | | | | 3,893,834 | | | | | | |
| D11 Heritage and Conservation Services | | | | | | 509,316 | | | | | | |
| D12 Agency & Recoupable Services | | | | | | | | | | | | |
| Development Strategy Fund 1 | | | | | | | | 908,000 | | | | |
| Development Strategy Fund 2 | | | 520,000 | | | | | | | | | |
| Questum Development | | | | | | | | | | | 3,264,818 | |
| Tipperary Food Centre of Excellence | | | | 6,000,000 | | | | | | | | |
| Environmental Services | | | | | | | | | | | | |
| E01 Landfill Operation and Aftercare | | | | | | 2,356,010 | | | | | | |
| E02 Recovery & Recycling Facilities Operations | | | | | | 1,159,171 | | | | | | |
| E05 Litter Management | | | | | | 1,399,611 | | | | | | |
| E06 Street Cleaning | | | | | | 1,604,514 | | | | | | |
| E07 Waste Regulations, Monitoring and Enforcement | | | | | | 503,040 | | | | | | |
| E09 Maintenance of Burial Grounds | | | | | | 1,459,504 | | | | | | |
| E10 Safety of Structures and Places | | | | | | 700,111 | | | | | | |
| E11 Operation of Fire Service | | | | | | 7,343,228 | | | | | | |
| E13 Water Quality, Air and Noise Pollution | | | | | | 670,072 | | | | | | |
| E14 Agency & Recoupable Services | 790,520 | | | | | 1,558,446 | | | | | | |
| Extension to Lisbonney Burial Ground | | | | | | | | | | | 1,150,000 | |
| Donohill Landfill Rehabilitation | | | | | | | | 1,400,000 | | | | |

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|---|-----------|--|-----------|--|--|--|-----------|-----------|--|--|-----------|--|
| Environmental Site Clearance | | | | | | | | 2,000,000 | | | | |
| Environmental Works Landfill A | | | 1,200,000 | | | | | | | | | |
| Environmental Works Landfill B | | | 1,000,000 | | | | | | | | | |
| Refurbishment of Templemore Fire Station | | | | | | | | 1,631,270 | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| F01 Leisure Facilities Operations | | | | | | | 2,486,038 | | | | | |
| F02 Operation of Library and Archival Service | 1,057,500 | | | | | | 3,162,161 | | | | | |
| F03 Outdoor Leisure Areas Operations | | | | | | | 2,300,065 | | | | | |
| F04 Community Sport and Recreational Development | | | | | | | 728,727 | | | | | |
| F05 Operation of Arts Programme | | | | | | | 1,243,052 | | | | | |
| F06 Agency & Recoupable Services | | | | | | | 897,284 | | | | | |
| Nenagh Town Park & Leisure Centre | | | | | | | | | | | 2,818,370 | |
| Thurles Town Park | | | | | | | | | | | 2,535,373 | |
| Amenity Project A | | | 675,000 | | | | | | | | | |
| Playgrounds | | | 500,000 | | | | | | | | | |
| Amenity Project B | | | 570,000 | | | | | | | | | |
| Amenity Project C | | | 550,000 | | | | | | | | | |
| Amenity Project D | | | 500,000 | | | | | | | | | |
| Clonmel Sports Hub | | | | | | | | 2,500,000 | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| G04 Veterinary Service | | | | | | | 1,049,897 | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| H03 Administration of Rates | | | | | | | 5,647,624 | | | | | |
| H09 Local Representation/Civic Leadership | | | | | | | 2,723,467 | | | | | |
| H10 Motor Taxation | | | | | | | 1,532,364 | | | | | |
| H11 Agency & Recoupable Services | | | | | | | 3,184,939 | | | | | |
| John Higgins Site | | | | | | | | 500,000 | | | | |
| Development of Town Centre Clonmel | | | | | | | | 2,500,000 | | | | |

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|--|-------------------------------------|-------------------------------|------------------|-----------|--|-----------------------------------|-----------------------|------------------|-----------------------------------|-----------------------|------------------|--------------|-------------------|
| Refurbishment of Castle Avenue Thurles Offices | | | | | | | | | | | | 3,000,000 | |
| Development of Carrick on Suir MD Offices | | | | | | | | | | | | 2,800,000 | |
| | | | | | | | | | | | | | |
| Waterford City & County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES | |
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | | |
| | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | | | |
| Housing & Building | | | | | | | | | | | | | |
| Housing Energy Efficiency Scheme | | | | | | | | | | | | 4,600,000 | 32% Local Funding |
| Housing Construction -Former Cinema Site Dungarvan | | | | | | | | | | | | 2,200,000 | |
| Purchase of Houses for People with Disabilities | | | | | | | | | | | | 3,100,000 | |
| Miscellaneous House Purchases | | | | | | | | | | | | 11,200,000 | |
| Ardmore Park/Priory Lawn, Waterford City (8 units) | | | 1,000,000 | | | | | | | | | | |
| Larchville, Waterford City (5 Units) | | | 700,000 | | | | | | | | | | |
| Alms House, Tallow (4 units) | | | 700,000 | | | | | | | | | | |
| Coolfnn Woods, Portlawn (12 units) | | | 1,400,000 | | | | | | | | | | |
| Ballinroad , Dungarvan (20 units) | | | 2,500,000 | | | | | | | | | | |
| Doyle Street, Waterford (4 units) | | | 700,000 | | | | | | | | | | |
| An GARRAN, Tramore (32 units) | | | 4,800,000 | | | | | | | | | | |
| Convent Hill Tramore (10 units) | | | 700,000 | | | | | | | | | | |
| Cappoquin (4 units) | | | 600,000 | | | | | | | | | | |
| Shandon, Dungarvan (20 units) | | | 3,500,000 | | | | | | | | | | |
| A05 Administration of Homeless Service | 600,000 | | | | | | | | | | | | |
| A01 Maintenance/Improvement of LA Housing | | | | | | | 7,100,000 | | | | | | |

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|---|--|--|--|--|--|------------|--|------------|--|--|------------|--|
| A02 Housing Assessment, Allocation and Transfer | | | | | | 1,200,000 | | | | | | |
| A03 Housing Rent and Tenant Purchase Administration | | | | | | 900,000 | | | | | | |
| A05 Administration of Homeless Service | | | | | | 3,200,000 | | | | | | |
| A06 Support to Housing Capital & Affordable Prog. | | | | | | 1,800,000 | | | | | | |
| A07 RAS Programme | | | | | | 6,200,000 | | | | | | |
| A08 Housing Loans | | | | | | 2,700,000 | | | | | | |
| A09 Housing Grants | | | | | | 1,900,000 | | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| Sustainable Transport Projects | | | | | | | | 11,100,000 | | | | |
| Greenway | | | | | | | | 16,300,000 | | | | |
| Procurement National/Reg Winter Maint Rock Salt | | | | | | | | | | | 13,900,000 | |
| Dungarvan Town Centre Public Realm | | | | | | | | 3,000,000 | | | | |
| Tallow Link Road | | | | | | | | 900,000 | | | | |
| Bord Gais Carp Park | | | | | | | | 1,200,000 | | | | |
| B01 NP Road - Maintenance and Improvement | | | | | | 2,800,000 | | | | | | |
| B02 NS Road - Maintenance and Improvement | | | | | | 1,100,000 | | | | | | |
| B03 Regional Road - Maintenance and Improvement | | | | | | 5,500,000 | | | | | | |
| B04 Local Road - Maintenance and Improvement | | | | | | 18,700,000 | | | | | | |
| B05 Public Lighting | | | | | | 1,800,000 | | | | | | |
| B09 Maintenance & Management of Car Parking | | | | | | 1,100,000 | | | | | | |
| B11 Agency & Recoupable Services | | | | | | 3,700,000 | | | | | | |
| Water Services | | | | | | | | | | | | |
| Waterford City Flood Alleviation Scheme | | | | | | | | 22,000,000 | | | | |
| C01 Operation and Maintenance of Water Supply | | | | | | 6,700,000 | | | | | | |

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|--|-----------|--|-----------|--|--|-----------|--|-----------|--|--|-----------|--|
| C02 Operation and Maintenance of Waste Water Treatment | | | | | | 2,000,000 | | | | | | |
| C06 Support to Water Capital Programme | | | | | | 800,000 | | | | | | |
| C07 Agency & Recoupable Services | | | | | | 500,000 | | | | | | |
| Development Management | | | | | | | | | | | | |
| Viking Triangle Phase 2 | | | | | | | | 2,600,000 | | | | |
| Public Realm Tramore | | | 1,000,000 | | | | | | | | | |
| D02 Development Management | | | | | | 2,100,000 | | | | | | |
| D05 Tourism Development and Promotion | | | | | | 500,000 | | | | | | |
| D06 Community and Enterprise Function | | | | | | 2,600,000 | | | | | | |
| D09 Economic Development and Promotion | 1,000,000 | | | | | 3,500,000 | | | | | | |
| D11 Heritage and Conservation Services | | | | | | 1,000,000 | | | | | | |
| Environmental Services | | | | | | | | | | | | |
| E01 Operation, Maintenance and Aftercare of Landfill | | | | | | 1,000,000 | | | | | | |
| E02 Op & Mtce of Recovery & Recycling Facilities | | | | | | 800,000 | | | | | | |
| E04 Provision of Waste to Collection Services | | | | | | 1,100,000 | | | | | | |
| E06 Street Cleaning | | | | | | 3,800,000 | | | | | | |
| E10 Safety of Structures and Places | | | | | | 900,000 | | | | | | |
| E11 Operation of Fire Service | | | | | | 8,600,000 | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| Sports Hall/Library Campus at NW Suburbs | | | | | | | | | | | 6,200,000 | |
| F01 Operation and Maintenance of Leisure Facilities | | | | | | 500,000 | | | | | | |
| F02 Operation of Library and Archival Service | | | | | | 4,400,000 | | | | | | |
| F03 Op, Mtce & Imp of Outdoor Leisure Areas | | | | | | 2,800,000 | | | | | | |

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|---|-------------------------------------|---|-------------------------|------------------|------------------|-----------------------------------|------------------------------|-------------------------|-----------------------------------|------------------------------|-------------------------|--------------|------------------------|
| F04 Community Sport and Recreational Development | | | | | | | 1,000,000 | | | | | | |
| F05 Operation of Arts Programme | | | | | | | 2,900,000 | | | | | | |
| F06 Agency & Recoupable Services | | | | | | | 1,000,000 | | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | | |
| G03 Coastal Protection | | | | | | | 1,700,000 | | | | | | |
| G04 - Veterinary Services | | | | | | | 600,000 | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | | |
| Holy Ghost Buildings Project | | | | | | | | | 2,800,000 | | | | |
| Airport CPO | | | | | | | | | | | | 700,000 | |
| H03 Administration of Rates | | | | | | | 6,300,000 | | | | | | |
| H09 Local Representation/Civic Leadership | | | | | | | 1,200,000 | | | | | | |
| H10 Motor Taxation | | | | | | | 1,000,000 | | | | | | |
| H11 Agency & Recoupable Services | | | | | | | 900,000 | | | | | | |
| | | | | | | | | | | | | | |
| Westmeath County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES | |
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | > €0.5m | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | | |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | | |
| | | | | | | | | | | | | | |
| Housing & Building | | | | | | | | | | | | | |
| House Purchase Acquisitions | | | | 18,000,000 | | | | | | | | | |
| House Purchase Acquisitions - MTR | | | 750,000 | | | | | | | | | | |
| House Purchase Loans | | | | 6,000,000 | | | | | | | | | |
| Housing Construction - Estates | | | | 19,691,000 | | | | | | | | | |
| IWILs, Extensions, Work to LA Housing | | | 900,000 | | | | | | | | | | 90% Government funding |
| Void Management | | | 1,320,000 | | | | | | | | | | 60% Government |

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|--|--|--|-----------|-----------|--|-----------|--|--|------------|--|-----------|---------------------------|
| | | | | | | | | | | | | funding |
| Voluntary Housing | | | | 6,000,000 | | | | | | | | Unknown |
| Traveller Accommodation - Halting Site | | | 3,100,000 | | | | | | | | | |
| Housing Land Acquisition | | | 3,000,000 | | | | | | | | | |
| 19 Aff Houses at Boreen Braddach, Kinnegad Phase 1 | | | | | | | | | | | 4,298,197 | |
| Repairs to Vacant houses | | | | | | | | | 4,248,031 | | | 60% Government funding |
| Ennell Court Development 2012-2014 | | | | | | | | | 895,100 | | | 80-90% Government funding |
| Energy Efficiency Phase II | | | | | | | | | 1,264,031 | | | |
| Windows & Doors Replacement EE Fabric Upgrade | | | | | | | | | 704,325 | | | |
| Arcadia Development | | | | | | | | | 5,100,000 | | | |
| St Laurence Tce | | | | | | | | | 2,100,000 | | | |
| Bun Daire Phase III | | | | | | | | | 7,700,000 | | | |
| A01 Maintenance & Improvement of LA Housing Units | | | | | | | | | 1,981,153 | | | |
| A05 Administration of Homeless Service | | | | | | 1,193,227 | | | | | | |
| RAS Programme & Long Term Leasing | | | | | | 6,151,548 | | | | | | |
| Housing Loans | | | | | | 958,873 | | | | | | |
| Housing Grants | | | | | | 1,561,469 | | | | | | 80% Government funding |
| Road Transportation and Safety | | | | | | | | | | | | |
| National Secondary Roads Improvement Works | | | 2,300,000 | | | | | | | | | |
| N4 Pavement Improvement Works | | | 2,250,000 | | | | | | | | | |
| N52 Cloghan to Billistown Phase II | | | | | | | | | 13,400,000 | | | |
| N55/N62 Improvements | | | | | | | | | 1,350,000 | | | |
| National Cycle Network | | | | | | | | | 14,700,000 | | | |
| Kinnegad Roundabout | | | 500,000 | | | | | | | | | |

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|--|--|--|-----------|--|--|-----------|--|------------|--|--|--|------------------------|
| Garrycastle / Athlone Business Park Junctions | | | 1,000,000 | | | | | | | | | |
| Brawney - Garrycastle Link Road Athlone | | | 1,800,000 | | | | | | | | | 75% Government funding |
| Ardmore Road Improvements, Mullingar | | | | | | | | 4,600,000 | | | | |
| Traffic Signal Upgrades - Mullingar and Athlone | | | 600,000 | | | | | | | | | |
| R390 Walderstown Realignment | | | 1,100,000 | | | | | | | | | |
| B01 NP Road - Maintenance & Improvement | | | | | | 393,155 | | | | | | |
| B02 NS Road - Maintenance & Improvement | | | | | | 1,831,139 | | | | | | |
| B03 Regional Road - Maintenance & Improvement | | | | | | 3,280,341 | | | | | | |
| B04 Local Road - Maintenance & Improvement | | | | | | 6,640,225 | | | | | | |
| B05 Public Lighting | | | | | | 1,293,393 | | | | | | |
| B09 Car Parking | | | | | | 1,240,207 | | | | | | |
| Road Safety Engineering Improvement | | | | | | | | 3,560,525 | | | | |
| B10 Support to Roads Capital Prog | | | | | | 1,700,000 | | | | | | |
| Ardmore road Footpaths & Roundabouts | | | | | | | | 1,000,000 | | | | |
| Cloghan to Billistown Phase 1 - Cloghan to Turin Realignment | | | | | | | | 12,300,000 | | | | |
| Church Street Enhancement Scheme Phase 1, Athlone | | | | | | | | 3,000,000 | | | | 50% Government funding |
| Church Street Enhancement Scheme Phase 2, Athlone | | | 600,000 | | | | | | | | | 50% Government funding |
| Railway Field Road, Athlone | | | | | | | | 4,500,000 | | | | |
| Reinstate after Statutory Bodies & Others AAO | | | | | | | | 869,040 | | | | |
| Maynooth to Galway Cycle Route 2013 | | | | | | | | 2,262,145 | | | | |
| Greenway Garrycastle to White Gates | | | | | | | | 576,458 | | | | |
| Mntce & Upgrade Footpaths Mullingar Town | | | | | | | | 577,166 | | | | |

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|--|--|--|-----------|--|------------|-----------|--|-----------|--|-----------|--|--|
| Water Services | | | | | | | | | | | | |
| C01 Water Supply | | | | | | 1,955,625 | | | | | | |
| C02 Waste Water Treatment | | | | | | 1,536,069 | | | | | | |
| Development Management | | | | | | | | | | | | |
| Designated Urban Centre - Mullingar | | | | | | | | 3,000,000 | | | | 50% Northern & Western Regional Assembly |
| Kilbeggan - Main Street Upgrade | | | 1,500,000 | | | | | | | | | |
| Village Enhancement Projects | | | 600,000 | | | | | | | | | 80% Government funding |
| D06 Community Development | | | | | | 1,448,405 | | | | | | 80-90% Government funding |
| D09 Economic Development & Promotion | | | | | | 1,650,463 | | | | | | |
| Environmental Services | | | | | | | | | | | | |
| E05 Litter Management | | | | | | 926,936 | | | | | | |
| E06 Street Cleaning | | | | | | 936,915 | | | | | | |
| E11 Operation of Fire Service | | | | | | 2,743,324 | | | | | | |
| Marlinstown Landfill Remediation | | | | | | | | 3,365,424 | | | | |
| Fire Service Equipment Replacement and Upgrade | | | | | | | | 600,000 | | | | |
| Management & Operation of Athlone Civic Amenity Site | | | 500,000 | | | | | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| F01 Leisure Facilities Operations | | | | | | 2,072,226 | | | | | | |
| F02 Operation of Library & Archival Service | | | | | | 2,435,439 | | | | | | |
| F03 Outdoor Leisure Areas Operations | | | | | | 1,076,476 | | | | | | |
| F05 Operation of Arts Programme | | | | | | 1,285,478 | | | | | | 60% Government funding |
| Athlone Regional Sports Centre | | | | | | | | | | 1,800,000 | | 40% Government funding |
| Regional Leisure Facility Robinstown | | | | | 20,000,000 | | | | | | | |

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|--|--|--|-----------|--|--|-----------|--|-----------|--|--|---------|------------------------|
| Waterfront Projects, Athlone | | | 1,450,000 | | | | | | | | | 75% Government funding |
| Conversion of Moate Courthouse Chamber to Library | | | | | | | | | | | 742,095 | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| Council Depot Blyry | | | | | | | | 800,000 | | | | |
| Curraghmore NS: Project Manager Role - Ardmore Road School and Accommodation Works | | | | | | | | 5,500,000 | | | | |
| IT Leasing ongoing replacement | | | | | | | | 633,664 | | | | |
| Capital Provisions | | | | | | | | 652,854 | | | | |
| Plant & Machinery Purchase | | | | | | | | 900,000 | | | | |
| H01 Profit & Loss Machinery Account | | | | | | 2,988,215 | | | | | | |
| H03 Administration of Rates | | | | | | 3,640,870 | | | | | | |
| H09 Local Representation & Civic Leadership | | | | | | 1,099,871 | | | | | | |
| H11 Agency & Recoupable Services | | | | | | 2,133,415 | | | | | | |
| Central Management Charges | | | | | | | | | | | | |
| J01 Corporate Building Costs | | | | | | 1,282,041 | | | | | | |
| J02 General Corporate Services | | | | | | 918,448 | | | | | | |
| J03 Information & Communication Technology | | | | | | 1,064,523 | | | | | | |
| J05 Human Resources Function | | | | | | 805,232 | | | | | | |
| J06 Finance Function | | | | | | 847,066 | | | | | | |
| J07 Pensions & Lump Sum Costs | | | | | | 3,510,945 | | | | | | |
| J08 Municipal Districts | | | | | | 1,090,339 | | | | | | |
| ICT Infrastructure | | | 1,549,200 | | | | | | | | | |
| | | | | | | | | | | | | |

| Wexford County Council | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | | NOTES |
|--|------------------------------|-------------------------------|------------------|-----------|--|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|-------|
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects | |
| | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | | | |
| Housing & Building | | | | | | | | | | | | |
| 9 Units Baile Eoghain Gorey | | 1,500,000 | | | | | | | | | | |
| 10 Units Killeens, Wexford | | 3,000,000 | | | | | | | | | | |
| 8 Units Cherryorchard Infill | | 1,600,000 | | | | | | | | | | |
| 26 Units Clonard, Wexford | | 5,000,000 | | | | | | | | | | |
| Wexford Women's Refuge Proposal | | 1,000,000 | | | | | | | | | | |
| Purchase of Land for Housing Purposes | | 3,000,000 | | | | | | | | | | |
| Taghmon 16 Houses | | 3,400,000 | | | | | | | | | | |
| New Dawn - Clonard (8 Units) | | 800,000 | | | | | | | | | | |
| 16 Houses McMurrrough Court New Ross | | | | | | | | | | | 2,800,000 | |
| 10 Units Riverchapel, Gorey | | | | | | | | | | | 1,300,000 | |
| Capital Advance Leasing Facility | | | | | | | | | | | 1,300,000 | |
| Rathangan Capital Assistance Scheme | | | | | | | | 1,050,000 | | | | |
| Camphill Capital Assistance Scheme | | | | | | | | | | | 600,000 | |
| Creagh (10 Houses) | | 1,700,000 | | | | | | | | | | |
| Whiterock (36 Houses) | | | 5,700,000 | | | | | | | | | |
| House Purchases - Wexford District | | | | | | | | 3,400,000 | | | | |
| House Purchases - New Ross District | | | | | | | | 2,600,000 | | | | |
| House Purchases - Enniscorthy District | | | | | | | | 1,800,000 | | | | |
| House Purchase - Gorey District | | | | | | | | 1,600,000 | | | | |
| Prelet Repairs | | | | | | | | 700,000 | | | | |
| DPA 2016 | | | | | | | | 550,000 | | | | |
| Slippery Green Wexford (10 Houses) | | 1,700,000 | | | | | | | | | | |
| Danescastle (10 Units) | | 1,520,000 | | | | | | | | | | |

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|---|--|--|-----------|--|--|-----------|---------|-----------|--|-----------|--|--|
| Grantstown Voluntary Housing (16 Units) | | | 1,800,000 | | | | | | | | | |
| Planned Maintenance Programme 2016 | | | 1,000,000 | | | | | | | | | |
| Maintenance of LA Housing | | | | | | 4,800,000 | | | | | | |
| Housing Assessment, Allocation & Transfer | | | | | | 740,000 | | | | | | |
| Housing Rent and TP Administration | | | | | | 720,000 | | | | | | |
| Housing Community Development Support | | | | | | 530,000 | | | | | | |
| Support to Housing Capital Programme | | | | | | 2,440,000 | | | | | | |
| RAS Programme | | | | | | 6,026,000 | | | | | | |
| Housing Loans | | | | | | 1,530,000 | | | | | | |
| Housing Grants | | | | | | 2,216,000 | | | | | | |
| Road Transportation and Safety | | | | | | | | | | | | |
| Kilmore Quay Relief Road | | | | | | | 550,000 | | | | | |
| Enniscorthy Residual Network 2015 | | | | | | | | | | 3,850,000 | | |
| New Ross Residual Network 2015 | | | | | | | | | | 1,770,000 | | |
| Enniscorthy Residual Network 2016 | | | | | | | | 3,210,000 | | | | |
| New Ross Residual Network 2016 | | | | | | | | 1,320,000 | | | | |
| Enniscorthy Residual Network 2017 | | | 800,000 | | | | | | | | | |
| New Ross Residual Network 2017 | | | 1,100,000 | | | | | | | | | |
| Footpath Link Ferrybank to Castlebridge | | | | | | | | | | 650,000 | | |
| Active Town Travel - Drinagh | | | | | | | | | | 900,000 | | |
| Gorey Inner Relief Road | | | | | | | | | | 600,000 | | |
| Enniscorthy By Pass - Land Purchase 2015 | | | | | | | | | | 1,500,000 | | |
| New Ross By Pass - Land Purchase 2015 | | | | | | | | | | 1,100,000 | | |
| Enniscorthy By Pass - Land Purchase 2016 | | | | | | | | 1,870,000 | | | | |
| Drinagh-Ballykillane Pavement | | | | | | | | 2,400,000 | | | | |
| The Avenue Gorey - Paving | | | | | | | | 550,000 | | | | |
| N25 Ballinaboola - Carrigdaggin | | | 2,000,000 | | | | | | | | | |

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|--|--|--|-----------|--|--|------------|------------|--|--|--|--|--|
| N25 Ballygillane - Kilrane | | | 500,000 | | | | | | | | | |
| N25 Ballygoman - Knockeen | | | 1,500,000 | | | | | | | | | |
| N11 Oylegate - Ballinaslaney | | | 1,000,000 | | | | | | | | | |
| N11 Kyle Upper | | | 1,000,000 | | | | | | | | | |
| N11 Newtown - Kitestown | | | 1,200,000 | | | | | | | | | |
| 2017 HD18 Pavement Renewals | | | 500,000 | | | | | | | | | |
| NP Roads - Maintenance & Improvement | | | | | | 1,500,000 | | | | | | |
| Regional Rds - Maintenance & Improvement | | | | | | 2,404,000 | | | | | | |
| Local Roads - Maintenance & Improvement | | | | | | 20,230,000 | | | | | | |
| Public Lighting | | | | | | 1,400,000 | | | | | | |
| Maintenance & Management of Car Parking | | | | | | 1,056,000 | | | | | | |
| Agency & Recoupable | | | | | | 1,162,000 | | | | | | |
| Water/Surface Water Projects | | | | | | | | | | | | |
| Enniscorthy Flood Defence Scheme | | | | | | | 41,500,000 | | | | | |
| Wexford Watermains Rehab - Phase 2 | | | 600,000 | | | | | | | | | |
| Wexford Minor Flood Relief Schemes | | | 500,000 | | | | | | | | | |
| Enniscorthy Minor Flood Scheme | | | 750,000 | | | | | | | | | |
| New Ross - Irishtown to Nunnery Lane Sewer | | | 560,000 | | | | | | | | | |
| New Ross Interim Flood Relief Scheme | | | | | | | 1,000,000 | | | | | |
| Arthurstown/Ballyhack Flood Relief Scheme | | | | | | | 1,300,000 | | | | | |
| Water Supply - Irish Water SLA | | | | | | 4,157,000 | | | | | | |
| Waste Water Treatment - Irish Water SLA | | | | | | 2,288,000 | | | | | | |
| Collection Water/Wastewater Charges | | | | | | 1,052,000 | | | | | | |
| Admin of Group & Private Installations | | | | | | 1,114,000 | | | | | | |
| Support to Irish Water Capital Programme | | | | | | 783,000 | | | | | | |
| Special Projects | | | | | | | | | | | | |

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|--|--|--|-----------|------------|--|-----------|--|-----------|--|-----------|--|--|
| Trinity Wharf | | | 2,000,000 | | | | | | | | | |
| New Ross Advance Factory | | | 2,000,000 | | | | | | | | | |
| Wexford Quayfront Spatial Strategy | | | 500,000 | | | | | | | | | |
| Wexford Crescent Development | | | 500,000 | | | | | | | | | |
| Wexford Quay Public Realm | | | 500,000 | | | | | | | | | |
| Wexford QuayFront Development | | | 1,200,000 | | | | | | | | | |
| Templeshannon Urban Renewal | | | 1,000,000 | | | | | | | | | |
| New Wexford Park Development | | | 2,500,000 | | | | | | | | | |
| Ennisorthy Business Park | | | 2,000,000 | | | | | | | | | |
| Gorey Market House Development | | | 1,500,000 | | | | | | | | | |
| Greenway (New Ross to Waterford) | | | 1,200,000 | | | | | | | | | |
| Greenway (Red Bridge, New Ross) | | | 1,750,000 | | | | | | | | | |
| Greenway (Rosslare Harbour to Waterford) | | | | 12,000,000 | | | | | | | | |
| Wexford Arts Centre Redevelopment | | | 3,000,000 | | | | | | | | | |
| Carrigfoyle Activity Park | | | 2,600,000 | | | | | | | | | |
| Development Management | | | | | | | | | | | | |
| Refurbishment of Athenaeum | | | | | | | | | | 1,000,000 | | |
| SICAP Programme 2015 - 2017 | | | | | | | | 5,000,000 | | | | |
| LEADER programme | | | | 9,800,000 | | | | | | | | |
| Forward Planning | | | | | | 736,000 | | | | | | |
| Development Management | | | | | | 1,720,000 | | | | | | |
| Planning Enforcement | | | | | | 936,000 | | | | | | |
| Community Function | | | | | | 1,286,000 | | | | | | |
| Economic Development & Promotion | | | | | | 2,338,000 | | | | | | |
| Environmental Services | | | | | | | | | | | | |
| Holmestown Landfill Capping | | | 1,000,000 | | | | | | | | | |
| Kilmore Quay Pier Extension | | | 3,000,000 | | | | | | | | | |
| Courtown Breakwater | | | 5,000,000 | | | | | | | | | |
| General Piers & Harbour Improvements | | | 4,500,000 | | | | | | | | | |

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|---|--|--|-----------|--|--|--|-----------|-----------|-----------|--|---------|--|
| Water Safety Training Centre Curracloe | | | 800,000 | | | | | | | | | |
| Wexford Swimming Pool/Caravan Park Improvement | | | 600,000 | | | | | | | | | |
| Courtown Rock Armouring | | | | | | | | 1,400,000 | | | | |
| Old Landfill Remediation | | | 600,000 | | | | | | | | | |
| Coastal Protection Works | | | 2,000,000 | | | | | | | | | |
| Provision of Slaney Pontoons/Marina Infrast. | | | 2,000,000 | | | | | | | | | |
| Landfill Operation & Aftercare | | | | | | | 2,556,000 | | | | | |
| Recovery & Recycling Facilities | | | | | | | 1,065,000 | | | | | |
| Litter Management | | | | | | | 650,000 | | | | | |
| Street Cleaning | | | | | | | 1,466,000 | | | | | |
| Waste Regulations, Monitoring & Enforcement | | | | | | | 636,000 | | | | | |
| Safety of Structures & Places | | | | | | | 812,000 | | | | | |
| Operation of Fire Services | | | | | | | 4,097,000 | | | | | |
| Water Quality, Air/Noise Pollution | | | | | | | 1,048,000 | | | | | |
| Recreation and Amenity | | | | | | | | | | | | |
| Improvements Enniscorthy Library | | | 2,000,000 | | | | | | | | | |
| Improvements New Ross Library | | | 2,000,000 | | | | | | | | | |
| Development of Arts Facilities | | | 500,000 | | | | | | | | | |
| Redevelopment of Arts Centre, Wexford | | | 2,500,000 | | | | | | | | | |
| Gorey Park Development | | | 1,200,000 | | | | | | | | | |
| Riverchapel Community Complex | | | | | | | | | | | 850,000 | |
| Operation of Library & Archive Services | | | | | | | 3,713,000 | | | | | |
| Outdoor Lesiure Areas Operations | | | | | | | 1,466,000 | | | | | |
| Community, Sport & Recreation Development | | | | | | | 951,000 | | | | | |
| Operation of Arts Programme | | | | | | | 1,089,000 | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| Courtown Harbour Development | | | | | | | | | 1,700,000 | | | |

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|---|--|-----------|-----------|--|-----------|--|-----------|--|--|--|--|--|
| Special Projects & Travellers Accommodation Programme | | | 6,000,000 | | | | | | | | | |
| Specials/Pilots/NEW Schemes - Rebuilding Ireland | | 3,000,000 | | | | | | | | | | |
| Energy Efficiency Insulation Measure | | 2,100,000 | | | | | | | | | | |
| Relets | | 4,300,000 | | | | | | | | | | |
| Approved Housing Bodies (in partnership)/CAS | | | 6,000,000 | | | | | | | | | |
| Grants for Private Housing | | 3,500,000 | | | | | | | | | | |
| Maintenance/Improvement of LA Housing | | | | | 5,854,320 | | | | | | | |
| Housing Assessment, Allocation and Transfer | | | | | 626,168 | | | | | | | |
| Housing Rent and Tenant Purchase Administration | | | | | 1,227,739 | | | | | | | |
| Administration of Homeless Service | | | | | 773,245 | | | | | | | |
| Support to Housing Capital & Affordable Prog. | | | | | 1,929,113 | | | | | | | |
| RAS Programme | | | | | 7,284,103 | | | | | | | |
| Housing Loans | | | | | 999,655 | | | | | | | |
| Housing Grants | | | | | 1,652,798 | | | | | | | |
| Emoclew Phase 1 | | | | | | | 2,881,714 | | | | | |
| Emoclew Phase 2 | | | | | | | 3,237,997 | | | | | |
| Chapel Lane, Aughrim | | | | | | | 668,416 | | | | | |
| Farrankelly, Greystones | | | | | | | 3,556,069 | | | | | |
| Kilmantin Place, Bray | | | | | | | 657,031 | | | | | |
| Old Library, Arklow | | | | | | | 1,121,143 | | | | | |
| Kilmacanogue Infill Site/Sugarloaf View | | | | | | | 4,504,013 | | | | | |
| FCA Murrough, Wicklow | | | | | | | 1,327,178 | | | | | |
| Avondale Heights, Brewery Straight, Rathdrum | | | | | | | 3,200,000 | | | | | |
| Remedial Works at Glending Estate (Stage 2) | | | | | | | 762,307 | | | | | |

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|---|---------|--|-----------|--|--|-----------|--|-------------|--|--|-----------|-------------------|
| Kilbride Lane, Bray | | | | | | | | 14,700,000 | | | | |
| 25 Houses at Parknasilloge Enniskerry | | | | | | | | 654,000 | | | | |
| Purchase Non Nama Properties | | | | | | | | 1,355,920 | | | | |
| Purchase of Houses | | | | | | | | 4,849,384 | | | | |
| Energy Retrofitting (91303103) | | | | | | | | 561,041 | | | | |
| Energy Retrofitting (91304104) | | | | | | | | 728,629 | | | | |
| IWILS/Extensions/DPG Extensions | | | | | | | | 580,630 | | | | |
| Preletting Repairs | | | | | | | | 1,780,882 | | | | |
| Oldcourt (phase 2) Remediation Works | | | | | | | | | | | 1,218,367 | |
| Road Transportation and Safety | | | | | | | | | | | | |
| Regional Road - Maintenance & Improvement | 594,942 | | | | | | | | | | | |
| Local Road - Maintenance & Improvement | 620,756 | | | | | | | | | | | |
| NS Road - Maintenance and Improvement | | | | | | 691,760 | | | | | | |
| Regional Road - Maintenance and Improvement | | | | | | 5,683,540 | | | | | | |
| Local Road - Maintenance and Improvement | | | | | | 9,337,949 | | | | | | |
| Public Lighting | | | | | | 2,006,999 | | | | | | |
| Traffic Management Improvement | | | | | | 2,706,249 | | | | | | |
| Maintenance & Management of Car Parking | | | | | | 1,432,664 | | | | | | |
| Profit/Loss Machinery Account | | | | | | 3,446,099 | | | | | | |
| Wicklow Port Access and Town Relief Road* | | | | | | | | 65,000,000 | | | | 30% local funding |
| N11 Balinabarny/Arklow RIS* | | | | | | | | 54,401,509 | | | | |
| Refurbishment of the Florentine Road Car Park | | | | | | | | 800,000 | | | | |
| Knockroe Bend Realignment | | | 2,800,000 | | | | | | | | | |
| Newtownmountkennedy/Ballinabarny RIS* | | | | | | | | 192,286,935 | | | | |
| Kilcoole East Distributor Road | | | | | | | | | | | 767,470 | |

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|---|--|--|-----------|------------|--|-----------|--|--|--|--|--|--|
| Water Services | | | | | | | | | | | | |
| Operation and Maintenance of Water Supply | | | | | | 3,181,765 | | | | | | |
| Operation and Maintenance of Waste Water Treatment | | | | | | 2,292,865 | | | | | | |
| Agency & Recoupable Services | | | | | | 604,109 | | | | | | |
| Local Authority Water and Sanitary Services | | | | | | 539,585 | | | | | | |
| Development Management | | | | | | | | | | | | |
| Avondale Business Park, Rathdrum | | | 2,500,000 | | | | | | | | | |
| Dunlavin Business Park | | | 1,000,000 | | | | | | | | | |
| Baltinglass Industrial Park | | | 1,000,000 | | | | | | | | | |
| Ashford Lands | | | 500,000 | | | | | | | | | |
| Enterprise Centres | | | 800,000 | | | | | | | | | |
| Blessington Lands | | | 1,000,000 | | | | | | | | | |
| Kish Lands Arklow | | | 2,000,000 | | | | | | | | | |
| Wicklow County Campus - Infrastructural works | | | 3,700,000 | | | | | | | | | |
| Op & Mtce of Industrial Sites & Commercial Facilities | | | | | | 594,983 | | | | | | |
| Economic Development and Promotion | | | | | | 1,784,284 | | | | | | |
| Development Management | | | | | | 2,043,101 | | | | | | |
| Enforcement | | | | | | 1,084,509 | | | | | | |
| Environmental Services | | | | | | | | | | | | |
| Avoca River (Arklow) Flood Relief Scheme | | | | 14,500,000 | | | | | | | | |
| Storm Damage Repairs | | | 2,100,000 | | | | | | | | | |
| Harbours / Ports | | | | 5,150,000 | | | | | | | | |
| Operation, Maintenance and Aftercare of Landfill | | | | | | 687,748 | | | | | | |
| Op & Mtce of Recovery & Recycling Facilities | | | | | | 1,416,704 | | | | | | |
| Street Cleaning | | | | | | 1,557,470 | | | | | | |

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|---|--|--|-----------|--|--|-----------|--|------------|--|-----------|--|-------------------|
| Waste Regulations, Monitoring and Enforcement | | | | | | 1,339,118 | | | | | | |
| Maintenance and Upkeep of Burial Grounds | | | | | | 552,116 | | | | | | |
| Operation of Fire Service | | | | | | 4,684,569 | | | | | | |
| River Dargle Flood Defense Scheme | | | | | | | | 46,000,000 | | | | |
| Landfill Levy | | | | | | | | 10,223,989 | | | | |
| Coastal Protection | | | | | | | | | | 896,085 | | |
| Arlow Harbour Dredging Contract | | | | | | | | | | 2,576,069 | | 20% local funding |
| Recreation and Amenity | | | | | | | | | | | | |
| Wicklow Library | | | 3,000,000 | | | | | | | | | |
| Aughrim Library | | | 1,000,000 | | | | | | | | | |
| Bray Library | | | 2,000,000 | | | | | | | | | |
| Swimming Pool Refurbishment | | | 1,000,000 | | | | | | | | | |
| Arklow Library | | | | | | | | 5,800,000 | | | | 17% Govt grant |
| Community and Enterprise Function | | | | | | 2,594,597 | | | | | | |
| Operation of Library and Archival Service | | | | | | 3,488,714 | | | | | | |
| Op, Mtce & Imp of Outdoor Leisure Areas | | | | | | 2,123,178 | | | | | | |
| Community Sport and Recreational Development | | | | | | 539,422 | | | | | | |
| Operation of Arts Programme | | | | | | 780,438 | | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| Miscellaneous Services | | | | | | | | | | | | |
| Local Representation/Civic Leadership | | | | | | 2,230,045 | | | | | | |
| Administration of Rates | | | | | | 6,922,604 | | | | | | |
| Motor Taxation | | | | | | 848,913 | | | | | | |
| Agency & Recoupable Services | | | | | | 831,812 | | | | | | |
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Appendix 4

Checklists

[Carlow County Council](#)

[Cavan County Council](#)

[Clare County Council](#)

[Cork City Council](#)

[Cork County Council](#)

[Donegal County Council](#)

[Dublin City Council](#)

[Dún Laoghaire-Rathdown County Council](#)

[Fingal County Council](#)

[Galway City Council](#)

[Galway County Council](#)

[Kerry County Council](#)

[Kildare County Council](#)

[Kilkenny County Council](#)

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[Longford County Council](#)

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[Mayo County Council](#)

[Meath County Council](#)

[Monaghan County Council](#)

[Offaly County Council](#)

[Roscommon County Council](#)

[Sligo County Council](#)

[South Dublin County Council](#)

[Tipperary County Council](#)

[Waterford City & County Council](#)

[Westmeath County Council](#)

[Wexford County Council](#)

[Wicklow County Council](#)

Carlow County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/ programmes.

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|--|--|
| 1.1 Does the organisation ensure, on an on-going basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)? | 3 | All relevant staff have been notified of their obligations under the PSC |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation? | N/A | No training has been provided to date that we are aware of. Training where provided will be attended by Staff Members. |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Yes. A guidance document has been developed for the QA adapting the PSC to Local Government Structures and approach. |
| 1.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | 1 | Carlow Co. Co. does act as a sanctioning authority to other agencies. Consideration will be given as how those organisations will comply with the PSC during 2017. |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies? | 3 | All quality assurance exercises are disseminated to those responsible. |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | Where possible recommendations are implemented. Resource constraints however apply in some cases. |
| 1.7 Has an annual Public Spending Code QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation's website? | 3 | Yes |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 1 | No capital projects in the inventory greater than €5M |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | N/A | None |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | N/A | No post project reviews carried out. |
| 1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions? | N/A | No post project reviews carried out. |

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|---|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | N/A | No project exceeded €5M |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Council used appraisal designed in accordance with Dept guidelines |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | N/A | No project exceeded €20M |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Yes all preliminary appraisals submitted to the Dept. |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Yes – also all preliminary drawing prepared in-house |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | N/A | No project exceeded €20M |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | No project exceeded €20M |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | Yes |
| 2.9 Was approval granted to proceed to tender? | 3 | Yes |
| 2.10 Were procurement rules complied with? | 3 | Yes |
| 2.11 Were State Aid rules checked for all supports? | N/A | |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | Yes. In addition, post-tender approval is sought i.e. approval to commence construction |
| 2.13 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? | N/A | Time-scale, budget and outcome for tenants basis of evaluation |
| 2.14 Have steps been put in place to gather performance indicator data? | N/A | |

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---|
| 3.1 Were objectives clearly set out? | N/A | No additional or new expenditure exceeding €500K planned for 2017. Budget for 2016 and 2017 reviewed for details. |
| 3.2 Are objectives measurable in quantitative terms? | N/A | As above |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | N/A | As above |
| 3.4 Was an appropriate appraisal method used? | N/A | As above |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | As above |
| 3.6 Did the business case include a section on piloting? | N/A | As above |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | As above |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | As above |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | As above |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | N/A | As above |
| 3.11 Was the required approval granted? | N/A | As above |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | As above |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | As Above |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | N/A | As above |
| 3.15 Have steps been put in place to gather performance indicator data? | N/A | As above |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|---|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Yes |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Meetings held weekly |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Design Team/DOS/SEE/SEO |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Senior Executive Engineer and Senior Executive Officer & Design Team as appropriate |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 2 | No but variations identified as they arise |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 3 | Projects within budget or acceptable limit (1.5%) as agreed with DECHLG |
| 4.7 Did budgets have to be adjusted? | 3 | On Occasion with prior approval from the DECHLG |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | No | No |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination? | N/A | N/A |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Approval always sought from funding body in the case of variances |
| 4.12 Were any projects/programmes/grant schemes 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 |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|---|---------------------------------------|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes. Spending Programme Defined as part of the Annual Budget Process |
| 5.2 Are outputs well defined? | 2 | National KPI's are in place for Local Government |
| 5.3 Are outputs quantified on a regular basis? | 2 | KPI's are established each year for specific services |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 2 | Yes Budget performance and Monitoring of outputs is in place |
| 5.5 Are outcomes well defined? | 2 | Mechanisms and measurements are in place to ensure outcomes are defined (ref. Team Development Plans & Personal Development plans) |
| 5.6 Are outcomes quantified on a regular basis? | 2 | Yes outcomes are quantified (ref. Team Development Plans & Personal Development plans) |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | Yes Partly (ref Unit Costing in FMS) |
| 5.8 Are other data compiled to monitor performance? | 1 | Yes a method is in place to monitor effectiveness(ref. Team Development Plans & Personal Development plans) |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | Yes – See monthly Chief Executives Report & quarterly Financial Reporting |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects? | 2 | Yes - A system of quarterly progress reports presented to Council |

¹ Evaluation proofing involves checking to see if the required data are being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data are not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|--|
| 6.1 How many post project reviews were completed in the year under review? | 1 | None. No projects greater than €5M. |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | N/A |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | 2 | Not yet however previous Post Project Reviews were assessed and tender documentation subsequently up-dated – this process is continual |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 3 | Improvements in process are noted and taken into account by Council on future projects |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | N/A | N/A |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 1 | Current staffing levels not available to allow this |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | N/A | None carried out |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | N/A | None carried out |

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|-------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | |
| 7.7 Were changes made to the organisation’s practices in light of lessons learned from reviews? | N/A | |

Cavan County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/ programmes

| General Obligations not specific to individual projects / programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|--|--|--|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 3 | All relevant staff & agencies are notified of their obligations under the PSC, and each Head of Section or Agency is required to confirm their compliance by completing an Annual Assurance of Compliance form. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | 2016 is the third year of the PSC in Local Government. No Dept Training was provided for Local Government sector in 2016. However the PSC and the QA guidance (version 3) were circulated to all relevant staff and agencies and they were instructed and advised on same. |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your LA is responsible for? i.e. have adapted sectoral guidelines been developed? | 3 | Where applicable the PSC is adapted and each Head of Section or Agency is required to confirm their compliance by completing an Annual Assurance of Compliance form. |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | 3 | Yes - each Head of Section is required to confirm their compliance with same in completing an Annual Assurance of Compliance form. |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | Yes - Quality Assurance (QA) exercises and additional Internal Auditor spot checks (on services), reports & recommendations have been sent to the relevant Sections for review and application |
| 1.6 Have recommendations from previous QA reports been acted upon? | 3 | Yes – Internal Auditor still conducts Spot checks outside of the PSC. Inventory list updated Annually & Assurance of compliance with the PSC sought on an annual basis from the heads of each Section / Departments / Agency |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | Yes – QA Report has been certified by the Chief Executive, submitted to NOAC and published on the authority's website |
| 1.8 Was the required sample of projects / programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes - Required Sample reviewed |
| 1.9 Is there a process in place to plan for ex post evaluations / Post Project Reviews? - Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 2 | Yes – Where Post Project evaluations are part of the process, close out reports, and post project annual progress reports are submitted to the relevant Sanctioning Authority as and when required. |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 3 | 2 of the projects/programmes that ended in 2015 (equating to 5% of exp ended) and 2 of the projects/programmes that ended in 2016 (equating to 67% of exp ended) had some form of post project review carried out e.g. Post Project review, Annual post progress reports, final financial reports, close out reports etc. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations /Post project reviews? | 2 | While each evaluation/Post Project review is very much project specific, the findings are noted for future consideration. |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 2 | Outcomes and Findings have made staff more aware of the importance of pre project planning and realistic budgeting. |

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | Yes – when applicable, appraisals were undertaken in the format required by the relevant Sanctioning Authority & sent to them for approval |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Yes – Appropriate appraisals conducted in accordance with the relevant Sanctioning Authority guidelines and requirements. |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? CBA = Cost Benefit Analysis , CEA = Cost Effectiveness Analysis | N/A | Not undertaken yet for project listed, however a CBA will be carried out as part of the Appraisal process, in accordance with the relevant Sanctioning Authority guidelines and requirements |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Yes – early appraisal is conducted in accordance with relevant Sanctioning Authority guidelines, to facilitate decision making. |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Where this is a requirement, all necessary approval is sought, & only when approval in principle is granted can the project/programme proceed. |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? CBA = Cost Benefit Analysis , CEA = Cost Effectiveness Analysis CEEU = Central Expenditure Evaluation Unit | N/A | Not undertaken yet for project listed, |
| 2.7 Were the NDFA consulted for projects costing more than €20m? NDFA = National Development Finance Agency | N/A | Not undertaken yet for project listed, |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | Yes, where applicable, projects were tendered in line with approvals & relevant requirements. |
| 2.9 Was approval granted to proceed to tender? | 3 | Yes – where applicable |
| 2.10 Were procurement rules complied with? | 3 | Yes – Tenders are carried out in accordance with EU directives & National Guidelines |
| 2.11 Were State Aid rules checked for all supports? | N/A | Not Applicable in Local Government |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | Yes – where applicable |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 3 | Yes – where applicable, regarding project deadlines & funding drawdown |
| 2.14 Have steps been put in place to gather performance indicator data? | 3 | Yes – where applicable, regarding programme of works & dates for funding drawdown |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|--|
| 3.1 Were objectives clearly set out? | 3 | Yes – Projects/programmes have a clear objective. |
| 3.2 Are objectives measurable in quantitative terms? | 3 | Yes – Where applicable as part of proposals to the relevant Sanctioning Authority |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | N/A | No new programmes relevant to PSC in 2016. However Current Expenditure was assessed as part of the Budgetary Process and where applicable, project appraisals were undertaken. |
| 3.4 Was an appropriate appraisal method used? | 3 | Yes – Where applicable appraisal methods defined by relevant Sanctioning Authority |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | Projects and Programmes did not exceed these thresholds. |
| 3.6 Did the business case include a section on piloting? | N/A | No new programmes relevant to PSC in 2016 |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | No new programmes relevant to PSC in 2016 |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | No new programmes relevant to PSC in 2016 |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | No new programmes relevant to PSC in 2016 |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | N/A | No new programmes relevant to PSC in 2016 |
| 3.11 Was the required approval granted? | 3 | Yes – spend in this area is subject to approval and funding from the relevant sanctioning Authority |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | The Current Expenditure within the revenue divisional codes and service levels are on-going. However were applicable Projects/ Programmes that are outsourced have set service delivery periods and end dates. |
| 3.13 If outsourcing was involved were procurement rules complied with? | 3 | Yes – Tenders are carried out in accordance with EU directives & National Guidelines |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 3 | Yes – where applicable, performance indicators regarding project deadlines, outputs, funding drawdown etc |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | Yes – where applicable, performance related data is reported back to the relevant Sanctioning Authority as & when required. |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Yes - where applicable |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Yes -where applicable – Regular Meetings did take place |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Yes if deemed necessary by the Sanctioning Authority. Usually programme implementation is monitored by relevant Council staff. |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Yes – Project Managers appointed are usually at a senior level. |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Yes - when required, & in accordance with the relevant Sanctioning Authorities guidelines. |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 3 | Yes - In most cases projects were kept within budget, & time schedule. However where this was not the case, the increase in spend /time taken was not deemed excessive and were managed effectively. |
| 4.7 Did budgets have to be adjusted? | N/A | Most Projects still on-going, but where applicable Budgets were/are adjusted in accordance with Management approval & /or with Sanctioning Authorities approval(if necessary) |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | N/A | Where applicable Decisions on changes to budgets/time schedules are usually made promptly |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) CBA = Cost Benefit Analysis , CEA = Cost Effectiveness Analysis | N/A | No |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | N/A | N/A |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | N/A | Where applicable - approval from Management is sought and (if required) the approval from the Sanctioning Authority is sought in accordance with their guidelines |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | N/A | No |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|---|---------------------------------------|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes – Spending Programme defined as part of annual budget process, relevant grant schemes & allocations, & objectives identified in the various annual Council Plans and Programmes i.e. Annual Service Plans, LEO Plans, Business plans etc. |
| 5.2 Are outputs well defined? | 3 | Yes –outputs clearly defined in the relevant statutory regulations / acts, scheme or programme |
| 5.3 Are outputs quantified on a regular basis? | 3 | Yes – depending on the scheme / programme, and annual service plans, various types of financial/activity reports service indicators and KPI's may be issued to the relevant Sanctioning Authority monthly, quarterly or annually |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Yes – Through various statistical reports, Sanctioning Authority reports, databases (Roadmap), Library management system, Personal Development Plans, & KPI's |
| 5.5 Are outcomes well defined? | 3 | Yes – Through Annual Service Plans, LEO Plans, Various Schemes, Programmes, Circulars, & EU & National requirements. |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Yes – Captured in management reports, relevant Sanctioning Authority returns, Surveys, KPI's etc |
| 5.7 Are unit costings compiled for performance monitoring? | 3 | Yes – Unit costings are compiled in accordance with the relevant Sanctioning Authority reporting requirements ,returns, KPI's etc |
| 5.8 Are other data compiled to monitor performance? | 3 | Yes – Financial reports to relevant Sanctioning Authorities, Social Media, EPA and IW Reports, various Department returns, KPI's etc |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | Yes – Audits, Financial System, Sanctioning Authority returns & reports, National Service Indicators, Monthly Progress Reports to Councillors, KPI's etc. |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ² of programmes/projects? | 3 | Yes – Internal Audits, Local Government Audits, Department Audits. Reports to Sanctioning Authorities, Senior Management and Monthly Progress Reports to Councillors etc. |

² Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---|
| 6.1 How many post project reviews were completed in the year under review? | 3 | 2 of the projects/programmes that ended in 2015 (equating to 5% of exp ended) and 2 of the projects/programmes that ended in 2016 (equating to 67% of exp ended) had some form of post project review carried out e.g. Post Project review, Annual post progress reports, final financial reports, close out reports etc |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | N/A |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | N/A |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 3 | 2 of the projects/programmes that ended in 2015 (equating to 5% of exp ended) and 2 of the projects/programmes that ended in 2016 (equating to 67% of exp ended) had some form of post project review carried out e.g. Post Project review, Annual post progress reports, final financial reports, close out reports etc |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | 3 | Projects are reviewed and monitored on a regular basis. Post Project Reviews are conducted as and when required. |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 3 | Usually lessons/issues that arise over the project are communicated back to the Sanctioning Authority for their information. Where applicable end of project feedback is also given. |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 2 | Where possible, practices are amended in view of lessons learned |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 3 | Yes – In some cases where works were carried out by private companies / contractor, inspections / assessments were conducted by Council Staff. |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---------------------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | No programmes relevant to PSC in 2016 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to PSC in 2016 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to PSC in 2016 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to PSC in 2016 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to PSC in 2016 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to PSC in 2016 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No programmes relevant to PSC in 2016 |

Clare County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/ programmes

| General Obligations not specific to individual projects/ programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|--|--|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 2 | All relevant staff have been notified of their obligations under the PSC. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | In house training session held in 2015. Regional session arranged by DPER in Galway in 2016 re QA process. Individual training needs are identified via the PMDS process. |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 2 | A Loc Gov Guidance document has been developed and circulated adapting the PSC QA process to Local Government structures and approach. |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | 3 | Agencies have been advised of the requirements of the PSC. |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 2 | |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | Report signed and submitted |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 2 | By 2016 the council has completed in depth checks on 15.9% of project/ programme inventory values over the 3 years covering both revenue and capital projects. This met the previous requirement prior to the February 2017 change. There has been high coverage of revenue programmes in the in depth checks. Thus, when looking at the new disaggregated requirement for capital, the total coverage in the 3 years to 2016 amounts to 12.25% versus the new 15% for capital projects alone. |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 2 | |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | N/A | None |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 2 | |

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | 3 | |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | 3 | |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | 3 | |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | |
| 2.9 Was approval granted to proceed to tender? | 3 | |
| 2.10 Were procurement rules complied with? | 3 | |
| 2.11 Were State Aid rules checked for all supports? | 3 | This was checked for relevant projects |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 2 | |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|--|
| 3.1 Were objectives clearly set out? | 3 | The additional expenditure was agreed as part of the budget process. Proposed projects will be agreed within each of the Municipal District's with the objectives clearly identified in the Municipal District statutory meetings during 2017. |
| 3.2 Are objectives measurable in quantitative terms? | N/A | Objectives not yet identified - the required outcomes will be set at Municipal District statutory meetings during 2017. There may be qualitative & quantitative outcomes. |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | N/A | |
| 3.4 Was an appropriate appraisal method used? | N/A | |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | |
| 3.6 Did the business case include a section on piloting? | N/A | |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | N/A | |
| 3.11 Was the required approval granted? | 3 | As per 3.1 budget adopted by Members |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | 2 | Funding availability will be reviewed as part of Local Property Tax decision in 2017 re 2018 funding |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 2 | 3.2 refers |
| 3.15 Have steps been put in place to gather performance indicator data? | 2 | 3.2 refers |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--------------------------------|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 2 | |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 2 | |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | |
| 4.7 Did budgets have to be adjusted? | 2 | |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | N/A | |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | N/A | |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | N/A | |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes. Spending Programme Defined as part of the Annual Budget process. Annual Service Plans(Water), Road works programs, Regional Waste Management Plans (RWMP) etc + Legislation & Standards |
| 5.2 Are outputs well defined? | 3 | National KPIs are in place for Local Government. Outputs quantified across each Service Level as part of Budget Process, Annual Service Plans (Water), Road works programs, RWMP etc. Legislation & Standards also have to be complied with. |
| 5.3 Are outputs quantified on a regular basis? | 3 | KPIs are established each year for specific services. Regular management & progress meetings and implementation of PMDS are examples of monitoring efficiency tools used. Annual reports & returns. |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Yes Budget performance and monitoring is in place (as above). Annual reports & returns. Audits -including by external agencies. |
| 5.5 Are outcomes well defined? | 3 | The further development of the Annual Service Plans will enhance this measurement. Also Corporate Plan/Roads plans/Budget Report/Annual Reports/Development Plan/ meetings with Dept/TII |
| 5.6 Are outcomes quantified on a regular basis? | 2 | The further development of the Annual Service Plans will enhance this measurement. Also Annual reports & returns , mid-year reviews & monthly management reports to the council. |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | The council complies with national performance indicators in relation to cost per unit and costing is also carried out by service. |
| 5.8 Are other data compiled to monitor performance? | 2 | Data compiled in each service area e.g. Environmental monitoring reports under licences, monthly expenditure monitoring & annual Budget and AFS processes facilitate monitoring. Returns to the relevant central government department, annual stats & RMCEI. Library data on usage of facilities |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | All expenditure is evaluated annually across these Service Levels as part of Budget Process + Also Annual reports & returns, midyear reviews, networks & external assessment of standards. |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 2 | This council has co-operated in all the VFM studies and subsequent progress reviews issued by the Department of the Environments VFM unit as requested. Under 'other evaluations' there have been 13 IA reports in 2016, a LGA review & IW reviews. There is an internal audit process to follow up |

| | | |
|--|--|--|
| | | recommendations which will include VFM reviews. Customer surveys and external assessments. |
|--|--|--|

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|-------------------------|
| 6.1 How many post project reviews were completed in the year under review? | N/A | None |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | N/A | |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | 2 | |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | N/A | |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | N/A | |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | N/A | |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---------------------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | No programmes relevant to PSC in 2016 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to PSC in 2016 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to PSC in 2016 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to PSC in 2016 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to PSC in 2016 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to PSC in 2016 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No programmes relevant to PSC in 2016 |

Cork City Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/ Programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|---|--|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 3 | Procedures for obtaining a Capital Budget mirror the PSC |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 3 | Relevant staff attended formal training in 2016 |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Yes |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | N/A | No Funding provided by CCC in that Capacity |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | Yes |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | New procedures and template documents provided to aid implementation |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | Yes |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 1 | A template document has been drawn up to facilitate Post Project Reviews |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | | No Post Project Reviews were completed in 2016 |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 1 | No defined process is in place. |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 2 | Resource allocation decisions has been informed informally |

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | Yes |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Yes but the Appraisal process had not commenced for all local projects under consideration |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | N/A | |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Appraisal is required internally before any decision is made to allocate funding |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Yes |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | N/a | |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/a | |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | 2 | Generally in line but some improvements necessary |
| 2.9 Was approval granted to proceed to tender? | 3 | Yes |
| 2.10 Were procurement rules complied with? | 3 | Yes |
| 2.11 Were State Aid rules checked for all supports? | 3 | Yes where relevant |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | Yes |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 2 | Room for improvement in specifying and measure against KPIs |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---|
| 3.1 Were objectives clearly set out? | 3 | Set out in the Service Delivery Plan & Budget Process |
| 3.2 Are objectives measurable in quantitative terms? | 2 | Service Level Indicators in Place |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 2 | Considered as part of Statutory Budgetary Process |
| 3.4 Was an appropriate appraisal method used? | 2 | Appraised versus competing priorities in Budgetary Process |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | |
| 3.6 Did the business case include a section on piloting? | N/A | |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | N/A | |
| 3.11 Was the required approval granted? | Yes | Under Annual Budget Process |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 2 | Expansion of existing expenditure has been relatively minor |
| 3.15 Have steps been put in place to gather performance indicator data? | 2 | Mainly under existing Service Level Indicators |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Yes |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Yes but in some cases no formal appointments were made |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Yes Project Mangers appointed appropriate to scale of project |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 2 | Formal reporting as described could be improved upon |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | Scope changes and contractual issues resulted in financial / time implications |
| 4.7 Did budgets have to be adjusted? | 2 | Yes |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 2 | Not in all cases |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | 3 | Yes, viability of one project was reconsidered due to funding issues |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | 3 | Yes |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Yes as required |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | | No |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|---|---------------------------------------|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes. Spending Programme Defined as part of the Annual Budget process |
| 5.2 Are outputs well defined? | 2 | National KPIs are in place for Local Government |
| 5.3 Are outputs quantified on a regular basis? | 2 | Service Level Indicators (KPIs) are established each year for specific services |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 2 | Annual reporting on Service Level indicators |
| 5.5 Are outcomes well defined? | 2 | Well defined for certain Programmes, more subjective for others |
| 5.6 Are outcomes quantified on a regular basis? | 2 | Yes for major Programmes |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | For certain services |
| 5.8 Are other data compiled to monitor performance? | 2 | Yes for internal reporting purposes |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 1 | Only for certain programmes |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ³ of programmes/projects? | 1 | Limited |

³ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--|
| 6.1 How many post project reviews were completed in the year under review? | | None |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 2 | |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | 2 | |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 2 | Not formally |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 2 | Changes were made but at local levels only |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 1 | Generally no |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|----------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | No such programmes in 2016 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No such programmes in 2016 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No such programmes in 2016 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No such programmes in 2016 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No such programmes in 2016 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No such programmes in 2016 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No such programmes in 2016 |

Cork County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|---|---|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 3 | All Senior Management, budget holder and project staff are now aware of PSC requirements. Reminders are issued to staff on project documentation. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 3 | DPER provided in-depth briefings to appropriate CCC staff in April 2016. |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 2 | Departments now incorporate PSC compliance into their existing project management practice. |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | NA | This has not arisen as CCC does not fund external bodies for >500k. However it will be included in any future arrangement. |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | Yes, particularly arising from Internal Audit and other such Quality Reviews. |
| 1.6 Have recommendations from previous QA reports been acted upon? | 3 | Yes these are put in place where feasible |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since target project completion emphasising project effectiveness and sustainability. | 2 | Post project review analysis depends on the complexity of same and outcomes. |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 2 | This is not formally defined so not currently possible to say. However these take place when requested by Sanctioning Authorities. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | Depends on case by case |
| 1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions? | 2 | Depends on case by case |

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year.

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|---|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | <i>Yes, both to CCC’s internal standards and sanctioning body standards.</i> |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | <i>Yes, in co-ordination with sanctioning body standards</i> |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | 3 | <i>Yes, in co-ordination with sanctioning body standards</i> |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | <i>Yes, as per sanctioning body funding requirements</i> |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | <i>Yes, as per sanctioning body funding requirements</i> |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | 3 | <i>Carried out by other bodies which then provide funding to CCC.</i> |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | 3 | <i>Carried out by other bodies which then provide funding to CCC.</i> |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | |
| 2.9 Was approval granted to proceed to tender? | 3 | <i>Yes in all cases</i> |
| 2.10 Were procurement rules complied with? | 3 | <i>Yes in all cases</i> |
| 2.11 Were State Aid rules checked for all supports? | 3 | <i>Yes in all cases</i> |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | <i>Yes</i> |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 2 | <i>Where applicable and identifiable. CCC needs to apply further indicators in certain project types in light of greater understanding post DPER briefing. This particularly applies to projects with qualitative outcomes.</i> |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | <i>Yes subject to data availability</i> |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|--|
| 3.1 Were objectives clearly set out? | 3 | Yes |
| 3.2 Are objectives measurable in quantitative terms? | 3 | Yes |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | NA | Not applicable to relevant projects |
| 3.4 Was an appropriate appraisal method used? | NA | Not applicable to relevant projects |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | NA | Not applicable to relevant projects |
| 3.6 Did the business case include a section on piloting? | NA | Not applicable to relevant projects |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | NA | Not applicable to relevant projects |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | NA | Not applicable to relevant projects |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | NA | Not applicable to relevant projects |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | NA | No applicable projects |
| 3.11 Was the required approval granted? | 3 | Yes where involving Sanctioning Authorities. |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | 2 | Applied where applicable |
| 3.13 If outsourcing was involved were procurement rules complied with? | 3 | |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 2 | |
| 3.15 Have steps been put in place to gather performance indicator data? | 2 | |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|--|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | |
| 4.7 Did budgets have to be adjusted? | 3 | Some renegotiation needed to take place to stay within budget. |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 2 | Some postponement whilst waiting for a decision. |
| 4.9 Did circumstances ever warrant questioning the viability of the project/ programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | NA | |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | NA | |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | NA | |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | NA | |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|---|---------------------------------------|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes, as part of Budgeting and Business Planning Process |
| 5.2 Are outputs well defined? | 3 | Yes including National Performance Indicators |
| 5.3 Are outputs quantified on a regular basis? | 3 | Yes |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 2 | Yes |
| 5.5 Are outcomes well defined? | 3 | |
| 5.6 Are outcomes quantified on a regular basis? | 2 | |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | |
| 5.8 Are other data compiled to monitor performance? | 2 | |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ⁴ of programmes/projects? | 2 | |

⁴ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---|
| 6.1 How many post project reviews were completed in the year under review? | 2 | Some Reviews take place but no specific register of same |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | NA | None completed in this expenditure bracket |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | NA | None completed in this expenditure bracket |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | Yes | |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | No | |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 2 | Yes as part of post project review where required. |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 2 | Depending on project. For example better initial project briefs is a key outcome. |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | No | |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|-------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | No | |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | No | |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | No | |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | NA | |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | NA | |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | NA | |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | NA | |

Donegal County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|--|--|---|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 3 | All senior staff at Divisional Manager level engaged fully with the process. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 3 | <i>IPA Training May 2016 attended by relevant staff.</i> |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 2 | Yes in respect of the QA stage. |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | N/A | Requirements are not clear in this regards. The area is still under consideration by the sector. (No project relevant to PSC) |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | NOAC's report of July 2016 has been shared with relevant staff. |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | Enhanced awareness & IPA training will contribute to improvements in compliance over time. |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | Chief Executive has signed off on the 2016 QA Public Spending Code and report has been published on Donegal County Councils website. |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Internal Audit completed in-depth reviews for 2016. (see appendices) |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 2 | Yes – where relevant and in the context of Final Accounts, Departmental Returns and Recoupment Claims. |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 2 | Post project reviews normally take the format of final account reports, management reports, recoupment claims and other project materials/documents synonymous with the term 'Post Project Review'. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 2 | Through management team discussion and formal consideration by senior management. |

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | In most cases, external funding is required for projects of this scale. This requires a formal proposal to be made to the funding authority (including financial considerations, value-for-money and other impact analysis). |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | All projects appraised appropriately depending on scale and individual requirements. |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | N/A | Only housing Capital Programme relevant to this category. Central Government Allocation. |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Yes. |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Yes. |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | N/A | No requirement exists. |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | No requirement exists. |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | N/A | Projects under consideration have yet to reach this stage. |
| 2.9 Was approval granted to proceed to tender? | N/A | |
| 2.10 Were procurement rules complied with? | N/A | |
| 2.11 Were State Aid rules checked for all supports? | N/A | |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | N/A | |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 2 | Requirement/relevance is project-dependent. |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | Requirement/relevance is project-dependent. |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|--|
| 3.1 Were objectives clearly set out? | 3 | Budget increase for specific purposes. |
| 3.2 Are objectives measurable in quantitative terms? | 3 | Yes. |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 2 | Arose due to identified demands and specific objectives (as well as anticipated funding availability). |
| 3.4 Was an appropriate appraisal method used? | N/A | Primarily relates to expansion of existing work programmes. |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | |
| 3.6 Did the business case include a section on piloting? | N/A | Expansion of existing programme |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | 3 | Yes. |
| 3.11 Was the required approval granted? | 3 | Statutory Revenue Budget approved by Elected Members 23 rd November, 2016. |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | Expenditure to occur in 2017. |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 3 | Existing Local Authority Performance Indicators. |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | Yes, where appropriate. |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Yes, where appropriate. It is normal practice to sign contracts for major capital projects and that they be in line with approval in principle. |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Divisional managers coordinate delivery of all projects/programmes within their service division. |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | The delivery of each capital project is assigned to a staff member of appropriate grade. |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Project progress is tracked and regular project meetings are held involving Council representatives, contractor representatives and, where relevant, consultant representatives. |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | Most projects, once they go to construction, stick as close as is practicable to budget and time schedule. |
| 4.7 Did budgets have to be adjusted? | 2 | Yes, on some occasions budgets have to be adjusted to meet contingencies, but changes are kept to a minimum |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | 3 | Given that programmes/projects can flex as they progress, it may be necessary to re-consider different elements/phases of on-going projects. However, the underlying viability of the primary projects/programmes themselves were not in question. |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | 3 | Yes, where required in the limited circumstances as outlined in 4.9 above. |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Yes, to the relevant department where required |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | 3 | Yes – one specific Roads project with an anticipated value of in excess of €500k was discontinued before project costs had exceeded the threshold for inclusion in this report. |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|---|---------------------------------------|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Spending programme defined as part of statutory budget process. |
| 5.2 Are outputs well defined? | 3 | National Performance Indicators for local Government. |
| 5.3 Are outputs quantified on a regular basis? | 3 | Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process. |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Yes, budget performance and monitoring is in place. Internal Audit Unit, Audit Committee and Value for Money Committee are in place. |
| 5.5 Are outcomes well defined? | 3 | Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process. |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process. |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | Performance indicators for some services feature performance based on units and per-capita analysis. |
| 5.8 Are other data compiled to monitor performance? | 3 | Yes, budget performance and monitoring is in place. There are regular financial returns made to the Department (including EU/IMF returns on revenue/capital expenditure, borrowing, payroll etc.) |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | Yes, where relevant, measures can vary depending on service. Internal Audit Unit, Audit Committee and Value for Money Committee contribute to this. Public accountability and local democracy are also relevant here. |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ⁵ of programmes/projects? | 2 | Many forms of financial and non-financial data are recorded during the implementation of programmes and projects. |

⁵ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|--|
| 6.1 How many post project reviews were completed in the year under review? | 5 | See schedule |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 3 | Yes, minimum of 5% of the total value of all capital projects and 1% of the revenue projects on the project inventory averaged over a three year period. |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | 2 | The usual post-project actions have been or will be carried out where relevant and in the context of the requirements and reporting demands relating to the individual schemes and as may be required by project/programme funding agencies. |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 2 | |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 2 | Recommendations are to be incorporated into further project plans. |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | Yes | By Internal Audit staff and by funding agencies where applicable. |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|-------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | |
| 7.7 Were changes made to the organisation’s practices in light of lessons learned from reviews? | N/A | |

Dublin City Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|--|---|
| 1.1 Does the organisation ensure, on an on-going basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)? | 3 | |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation? | 3 | Training is being provided internally by the Corporate Project Support Office, this will continue on an on-going basis |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | |
| 1.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | 3 | |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies? | 3 | The Corporate Project Support Office was established and has published guidance for capital projects across the organisation |
| 1.6 Have recommendations from previous QA reports been acted upon? | 3 | See 1.6 |
| 1.7 Has an annual Public Spending Code QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation's website? | 3 | |
| 1.8 Was the required sample of projects/programs subjected to in-depth checking as per step 4 of the QAP? | 3 | |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 3 | Processes to review and report on Post Project Reviews have been put in place by the Corporate Project Support Office and forms part of the Capital Project Governance Process that has been formally implemented |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 2 | Five Reviews completed |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 3 | Processes to communicate and follow up on Post Project Reviews have been put in place by the Corporate Project Support Office and forms part of the Capital Project Governance Process that has been formally implemented |
| 1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions? | 2 | Communication of the recommendations requires improvement |

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | 3 | |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | 3 | |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | 3 | |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | |
| 2.9 Was approval granted to proceed to tender? | 3 | |
| 2.10 Were procurement rules complied with? | 3 | |
| 2.11 Were State Aid rules checked for all supports? | 3 | |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | |
| 2.13 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? | 2 | Further assessment of performance indicators is required |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | The implementation of new governance procedures by the Corporate Project Support Office is expected to deliver improvements in performance indicator data collection |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|--|
| 3.1 Were objectives clearly set out? | 3 | Annual budgetary process Corporate Plans Service Plans Team Development Plans |
| 3.2 Are objectives measurable in quantitative terms? | 3 | Key performance indicators are reported on |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 3 | |
| 3.4 Was an appropriate appraisal method used? | 3 | Yes |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | |
| 3.6 Did the business case include a section on piloting? | 3 | Service D09 – Yes for Design for Growth (D4G) |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | 3 | Service D09 – A sub committee was formed |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | 3 | Service D09 – Yes a report submitted to DJEI & presented to the Action Plans for Jobs reporting committee |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | 3 | Service A05 – Demand assessed as part of budget process. Quarterly & Monthly stats published on www.housing.gov.ie Service D09 – Reports submitted to DJEI & Action plan for jobs |
| 3.11 Was the required approval granted? | 3 | Service A12 – Homeless HAP pilot approved by DoHPC&LG |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | |
| 3.13 If outsourcing was involved were procurement rules complied with? | 3 | Service A12 – SUGAR is operated by Limerick City & County Council |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 3 | Service A05 – Performance monitored by KPI & national pass database Service A12 – Homeless exist are monitored & reported to DoHPC&LG. Use of SUGAR for Homeless HAP Service D05 – LEO initiatives per LEDP |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | Service A05 – Use of PASS database Service A12 – Tenancies reported via PASS & SUGAR |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|-------------------------|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | |
| 4.7 Did budgets have to be adjusted? | 3 | |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | 3 | |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination? | 3 | |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | 3 | |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|---|---------------------------------------|--|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | <ul style="list-style-type: none"> • Annual Statutory Budget process • Corporate plan • Service plans • PMDS / Team Development Plans • Risk Management • SLA Agreements |
| 5.2 Are outputs well defined? | 3 | <ul style="list-style-type: none"> • National KPI's • Dublin City Council KPI's • Team Development plans(TDP) & Personal Development plans (PDP) targets • SLA Targets |
| 5.3 Are outputs quantified on a regular basis? | 3 | <ul style="list-style-type: none"> • Quarterly budget monitoring and reporting • Quarterly reporting to DHPCLG on Payroll, Borrowings, Capital & Revenue Income and Expenditure, Debtors and GGB • Strategic Policy and Area Committees reporting • Half yearly review of TDP and PDP • Annual Report • KPI's • Department Statistical Returns • Regional Steering Group • LGMA |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | <ul style="list-style-type: none"> • Procurement monitoring • Shared services review • Internal and External auditors • Quarterly budget reporting • Planned services / function reviews |
| 5.5 Are outcomes well defined? | 3 | Targets are defined in the Annual Budget, Corporate Plan, Service Plans and Team plans |
| 5.6 Are outcomes quantified on a regular basis? | 3 | <ul style="list-style-type: none"> • Annual Report • Annual Budgets • Quarterly Budget Monitoring • SPC reporting • Audit Committee |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | <ul style="list-style-type: none"> • Budget Monitoring • KPI's • Unit Costing where appropriate |
| 5.8 Are other data compiled to monitor performance? | 2 | <ul style="list-style-type: none"> • TDP/PDP • VFM • All relevant matrix and reviewed |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | Combination of all above. Formal reviews of some of DCC Depts/functions |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ⁶ of programmes/projects? | 2 | External review is part of sectoral efficiency programme |

⁶ Evaluation proofing involves checking to see if the required data are being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data are not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---|
| 6.1 How many post project reviews were completed in the year under review? | 2 | The implementation of new governance procedures by the Corporate Project Support Office has developed standardised post project review procedures that will lead to improvements across the review requirements of capital projects that are recently ended |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 3 | See 6.1 |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | 2 | See 6.1 |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 2 | See 6.1 |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 2 | See 6.1 |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 2 | See 6.1 |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|-------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | |
| 7.7 Were changes made to the organisation’s practices in light of lessons learned from reviews? | N/A | |

Dún-Laoghaire Rathdown County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|--|--|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 3 | The requirements of the Public Spending Code were brought to attention of relevant staff in 2016. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | Formal internal training is being rolled out. |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | A specific Guidance Note was developed for the Local Government Sector in relation to the QA process. |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | N/A | As dlr not a Sanctioning Authority |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 2 | Relevant departments take cognisance of recommendations in these reports. |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | Relevant departments take cognisance of recommendations in these reports. |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | Yes |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes – In-depth review carried out |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 1 | Informal processes have always been in place. Staff departures and retirements have impacted on the LA's capacity and ability to carry out formal reviews. With staff recruitment underway it is anticipated it will be possible to put a system of formal reviews in place in 2017. |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 1 | Informal processes have always been in place. Staff departures and retirements have impacted on the LA's capacity and ability to carry out formal reviews. With staff recruitment underway it is anticipated it will be possible to put a system of formal reviews in place in 2017. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 1 | Informal processes have always been in place. Staff departures and retirements have impacted on the LA's capacity and ability to carry out formal reviews. With staff recruitment underway it is anticipated it will be possible to put a system of formal reviews in place in 2017. |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 2 | Relevant departments take cognisance of recommendations in these reports. |

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | Needs Assessments and Business Cases used when making Preliminary Appraisal of projects. |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 2 | Yes |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | 2 | No projects exceeding €20m |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 2 | |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Yes as required |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | 2 | Yes as required |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | No projects exceeding €20m |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | |
| 2.9 Was approval granted to proceed to tender? | 3 | |
| 2.10 Were procurement rules complied with? | 3 | |
| 2.11 Were State Aid rules checked for all supports? | 2 | |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 2 | |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|--|
| 3.1 Were objectives clearly set out? | 3 | Expenditure considered as part of 2017 Budget process. |
| 3.2 Are objectives measurable in quantitative terms? | 3 | Yes |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 2 | Yes, a robust process is in place to consider any additional Expenditure before it is approved. |
| 3.4 Was an appropriate appraisal method used? | 2 | Yes, a robust process is in place to consider any additional Expenditure before it is approved. |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | |
| 3.6 Did the business case include a section on piloting? | N/A | |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | 2 | Yes |
| 3.11 Was the required approval granted? | 3 | Yes. Approved by Council in accordance with the relevant statutory requirements. |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 2 | Yes |
| 3.15 Have steps been put in place to gather performance indicator data? | 2 | Systems are in place for gathering of data to assess effectiveness of schemes where appropriate. |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Yes. |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Management Team monthly meetings, Public Infrastructure Steering Committee in place and held regular meetings. |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Yes. |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Yes. |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 2 | |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | |
| 4.7 Did budgets have to be adjusted? | 2 | At times. |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | In the main. |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | 3 | Did not arise. |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | 3 | Did not arise. |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Yes. |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | 3 | Did not arise. |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Outlined in Annual Budget, Department Business plans, Annual works programmes, Service Delivery Plan, Annual Service Plan and Performance Indicators. |
| 5.2 Are outputs well defined? | 3 | Agresso Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report, Performance Indicators Report (annual) & Annual Service Plan. |
| 5.3 Are outputs quantified on a regular basis? | 3 | Targets, Goals & Objectives are established at start of each year and are monitored on an on-going and continuous basis throughout year through regular scheduled meetings and through continuous contact with relevant staff within departments. |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Agresso Financial Management System, Stakeholder Meetings. Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report, Performance Indicators Report (annual) & Annual Service Plan. |
| 5.5 Are outcomes well defined? | 3 | Agresso Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report, Performance Indicators Report (annual) & Annual Service Plan. |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Through regular reviews of performance. |
| 5.7 Are unit costings compiled for performance monitoring? | 3 | . |
| 5.8 Are other data compiled to monitor performance? | 2 | |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | Structured departmental meetings are held to assess and review performance against targets/goals/objectives. Through the National Performance Indicators the Council's performance is measured against other authorities. The Council's Service Delivery Plan also specifies objectives for the Department. Reports through Customer Relationship Management System (CRM) |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ⁷ of programmes/projects? | 2 | |

⁷ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---|
| 6.1 How many post project reviews were completed in the year under review? | 2 | Informal post project reviews carried out on projects |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | 2 | 1 project in this category has been subject to audit review as part of the PSC process and a post project review will be scheduled as soon as resources permit. |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 3 | Yes. |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | 2 | Informal post project reviews are being carried out at the end of construction projects |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 2 | |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 2 | |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 2 | |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|----------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | | No services ceased in 2016 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | | No services ceased in 2016 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | | No services ceased in 2016 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | | No services ceased in 2016 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | | No services ceased in 2016 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | | No services ceased in 2016 |
| 7.7 Were changes made to the organisation’s practices in light of lessons learned from reviews? | | No services ceased in 2016 |

Fingal County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/programme | Self- Assessed Compliance Rating: 1-3 | Discussion/Action Required |
|--|---------------------------------------|---|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 3 | |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | Some training has been provided which directly relates to the PSC. FCC is committed to providing on-going training in relation to areas such as procurement, etc. and has been in on-going contact with DPER with a view to their delivering the more detailed training programme they provide once DPER are in a position to provide same. |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Local Government Sector guidance is in place and has been followed. |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | N/A | |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | Findings issued within and followed up |
| 1.6 Have recommendations from previous QA reports been acted upon? | 3 | Recommendations have been followed up |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? | 1 | FCC proposes to develop a process for selecting and reviewing completed projects. Reviews are currently taking place on an ad-hoc basis. |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 1 | No formal post projects reviews were completed for projects which were completed in 2016. However, FCC proposes to develop a process for selecting and reviewing completed projects. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | Recommendations from previous in-depth checks are recorded and tracked. Future recommendations resulting from Post Project Reviews will be included on this tracker. |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 1 | No formal post projects reviews have been undertaken. |

Checklist 2: To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1-3 | Comment/Action Required |
|--|---|--------------------------------|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | 3 | |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | 3 | |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | 3 | |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | |
| 2.9 Was approval granted to proceed to tender? | 3 | |
| 2.10 Were procurement rules complied with? | 3 | |
| 2.11 Were State Aid rules checked for all supports? | 3 | |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 2 | |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | |

Checklist 3: To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1-3 | Comment/Action Required |
|---|---|--------------------------------|
| 3.1 Were objectives clearly set out? | 3 | |
| 3.2 Are objectives measurable in quantitative terms? | 3 | |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 2 | |
| 3.4 Was an appropriate appraisal method used? | 3 | |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | |
| 3.6 Did the business case include a section on piloting? | N/A | |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | 2 | |
| 3.11 Was the required approval granted? | 3 | |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | |
| 3.13 If outsourcing was involved were procurement rules complied with? | 3 | |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 2 | |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | |

Checklist 4: - To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1-3 | Comment/Action Required |
|--|--------------------------------------|-------------------------|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 2 | |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | |
| 4.7 Did budgets have to be adjusted? | 2 | |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | 3 | |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | N/A | |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | N/A | |

Checklist 5: To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self- Assessed Compliance Rating: 1-3 | Comment/Action Required |
|--|---------------------------------------|-------------------------|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | |
| 5.2 Are outputs well defined? | 3 | |
| 5.3 Are outputs quantified on a regular basis? | 2 | |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 2 | |
| 5.5 Are outcomes well defined? | 3 | |
| 5.6 Are outcomes quantified on a regular basis? | 2 | |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | |
| 5.8 Are other data compiled to monitor performance? | 2 | |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 3 | |

Checklist 6: To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self- Assessed Compliance Rating: 1-3 | Comment/Action Required |
|---|--|--------------------------------|
| 6.1 How many post project reviews were completed in the year under review? | N/A | |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 2 | |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | 3 | |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 3 | |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 3 | |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 2 | |

Checklist 7: To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self- Assessed Compliance Rating: 1-3 | Comment/Action Required |
|---|--|--------------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | 3 | |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | 3 | |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | 3 | |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | 3 | |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | 3 | |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | 2 | |
| 7.7 Were changes made to the organisation’s practices in light of lessons learned from reviews? | 2 | |

Galway City Council

Checklist 1 – To be completed in respect of general obligations on Galway City Council not specific to individual projects / programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 – 3 | Discussion / Action Required |
|--|--|---|
| 1.1 Does the organisation ensure, on an on-going basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)? | 3 | All relevant staff have been notified of their obligations under the PSC. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation? | 2 | PSC Training for all relevant staff given in June 2016. Guidance document has been circulated. |
| 1.3 Has the Public Spending Code been adapted for the type of project / programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Yes. Guidance document has been adapted for LA sector and is available on the intranet. |
| 1.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | 2 | Agreements in place with relevant agencies. |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies? | 3 | Schedules of all audit recommendation distributed to Senior Management Team (SMT) regularly. |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | SMT progress reports on all audit recommendations. |
| 1.7 Has an annual Public Spending Code QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation's website? | 3 | PSC QA Report has been signed by CE, issued to NOAC; and published on the City Council website. |
| 1.8 Was the required sample of projects / programmes subjected to in-depth checking per step 4 of the QAP? | 3 | Required sample reviewed. |
| 1.9 Is there a process in place to plan for ex post evaluations / Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on effectiveness and sustainability. | 3 | The Purchasing and Procurement rules adopted by Galway City Council include the mandatory requirement for Post Project reviews. |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 0 | None completed during 2016 |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 3 | SMT progress reports on all audit recommendations. |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 3 | SMT progress reports on all audit recommendations. |

Checklist 2 – To be completed in respect of Capital projects / programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment / Action Required |
|---|--|--|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | Planning for 2 Social Housing Projects began in 2015 |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes / grant schemes? | 3 | Departmental Guidelines on Social Housing provision |
| 2.3 Was a CBA / CEA completed for all projects exceeding €20m? | N/A | Max project estimated at €11.7 million |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to decision) | 3 | Departmental Guidelines on Social Housing provision |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Departmental Guidelines on Social Housing provision |
| 2.6 If a CBA / CEA was required was it submitted to the relevant Department for their views? | N/A | |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | Departmental Guidelines on Social Housing provision |
| 2.9 Was approval granted to proceed to tender? | 3 | Departmental Guidelines on Social Housing provision. |
| 2.10 Were procurement rules complied with? | 3 | Departmental Guidelines on Social Housing provision |
| 2.11 Were State Aid rules checked for all supports? | 3 | |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | N/A | Tenders issued 2016, yet to be appraised |
| 2.13 Were performance indicators specified for each project / programme which will allow for a robust evaluation at a later date? | 3 | Departmental Guidelines on Social Housing provision |
| 2.14 Have steps been put in place to gather performance indicator data? | 3 | On-going works |

Checklist 3 – To be completed in respect of new Current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment / Action Required |
|---|--|--|
| 3.1 Were objectives clearly set out? | N/A | No new National or Regional Initiatives or new current expenditures over €0.5m were being considered in 2016 |
| 3.2 Are objectives measurable in quantitative terms? | N/A | |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | N/A | |
| 3.4 Was an appropriate appraisal method used? | N/A | |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | |
| 3.6 Did the business case include a section on piloting? | N/A | |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | N/A | |
| 3.11 Was the required approval granted? | N/A | |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | N/A | |
| 3.15 Have steps been put in place to gather performance indicator data? | N/A | |

Checklist 4 – To be completed in respect of capital projects / programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment / Action Required |
|--|--|---|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Dept of Housing or Council approved |
| 4.2 Did management boards / steering committees meet regularly as agreed? | 3 | Monthly or Regular Meetings held |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Senior Engineer or Admin Officer |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Yes – Exec Engineer or Appointed Consultant |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Monthly Projects Reports |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | Stages of Roads Project have stalled |
| 4.7 Did budgets have to be adjusted? | 2 | No budget adjustment required to date |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | On Consultants Recommendations |
| 4.9 Did circumstances ever warrant questioning the viability of the project / programme / grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | 3 | Critical infrastructure projects delivered |
| 4.10 If circumstances did warrant questioning the viability of a project / programme / grant scheme was the project subjected to adequate examination? | 3 | NRA and Dept Housing regular reviews. |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Pre-spending approvals |
| 4.12 Were any projects / programmes / grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | 0 | |

Checklist 5 – To be completed in respect of Current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment / Action Required |
|--|--|--|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | The majority of the 28 Service Levels have stated objectives |
| 5.2 Are outputs well defined? | 3 | Key Performance Indicators and objective targets |
| 5.3 Are outputs quantified on a regular basis? | 3 | Quarterly reports to SPCs and to Council |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Monthly and quarterly Finance Reporting |
| 5.5 Are outcomes well defined? | 3 | Quarterly monitoring of KPI progress |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Monthly and quarterly KPI and objective reporting |
| 5.7 Are unit costings compiled for performance monitoring? | 1 | Little evidence of the use of Unit Costings as part of performance monitoring |
| 5.8 Are other data compiled to monitor performance? | 3 | Monthly and quarterly KPI and objective reporting |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | Monthly and quarterly KPI and objective reporting |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 1 | Little evidence of the use of non-financial data gathering as part of performance monitoring |

Checklist 6 – To be completed in respect of Capital projects / programmes & capital grant schemes discontinued in the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment / Action Required |
|---|---|----------------------------------|
| 6.1 How many post project reviews were completed in the year under review? | 0 | Not completed to date |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | N/A | |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | 1 | Not scheduled to date |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | N/A | |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | N/A | |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | N/A | |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment / Action Required |
|---|--|---|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | No current expenditure programme was terminated during 2016 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | |

Galway County Council

Checklist 1 - To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/ programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|---|---|
| 1.1 Does the organisation ensure, on an on-going basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)? | 2 | 2016 is the third year of the PSC in Local Government. Senior Staff have been briefed on their obligations |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation? | 2 | Formal Training was provided in June 2016 to the Relevant staff |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | 2016 is third year of PSC and while the revised National QA Guidance is being complied with, Further Guidance has issued for the sector in Feb 2017. |
| 1.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | N/A | No Projects relevant to the PSC currently |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies? | 3 | The recommendation to indicate a process of information and training throughout the organisation was carried out through an awareness briefing sessions over the past years which included the circulation of guidance notes plus a full suite of information / guidance placed on the intranet. Face to face meetings occurred with the relevant seniors in each section. Also, as previously advised in the past where our Internal Auditor has carried out spot checks (on services), reports and recommendations would have been sent to the relevant unit for review and application |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | Yes, see above answer. Also, Internal Audit recommendations have been acted upon. Some improvement should be considered on the Capital coding structure. |
| 1.7 Has an annual Public Spending Code QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation's website? | 3 | Yes. CE has signed off |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Required Sample reviewed |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 3 | With large projects (e.g.: TII / other ROADS / Housing projects) Post project evaluations are integral). |

| | | |
|--|---|----------------|
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 3 | Where required |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 3 | Yes |
| 1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions? | 3 | yes |

Checklist 2 - To be completed in respect of capital projects/programmes & capital grants schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | Yes, both to GCC's internal standards + sanctioning body standards |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Yes, in co-ordination with sanctioning body standards |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | 3 | Yes, in co-ordination with sanctioning body standards |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Yes, as per sanctioning body funding requirements |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Yes, as per sanctioning body funding requirements |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | 3 | Carried out by other Bodies which then provide funding to GCC |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | 3 | Carried out by other Bodies which then provide funding to GCC |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | Yes |
| 2.9 Was approval granted to proceed to tender? | 3 | Yes |
| 2.10 Were procurement rules complied with? | 3 | Yes, full tender process complied with |
| 2.11 Were State Aid rules checked for all supports? | 3 | Yes, we understand that this applies to grants which are subject to separate audit |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | Yes, full tender process complied with |
| 2.13 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? | 3 | KPI's were set for each project |
| 2.14 Have steps been put in place to gather performance indicator data? | 3 | Yes, on-going monitoring in place |

Checklist 3 - To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--|
| 3.1 Were objectives clearly set out? | N/A | No programmes relevant to PSC in 2016 |
| 3.2 Are objectives measurable in quantitative terms? | N/A | No programmes relevant to PSC in 2016 |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | N/A | No programmes relevant to PSC in 2016 |
| 3.4 Was an appropriate appraisal method used? | N/A | No programmes relevant to PSC in 2016 |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | No programmes relevant to PSC in 2016 |
| 3.6 Did the business case include a section on piloting? | N/A | No programmes relevant to PSC in 2016 |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | No programmes relevant to PSC in 2016. |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | No programmes relevant to PSC in 2016 |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | No programmes relevant to PSC in 2016 |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | N/A | No programmes relevant to PSC in 2016 |
| 3.11 Was the required approval granted? | N/A | No programmes relevant to PSC in 2016 |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | No programmes relevant to PSC in 2016 |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | No programmes relevant to PSC in 2016 |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | N/A | No programmes relevant to PSC in 2016 |
| 3.15 Have steps been put in place to gather performance indicator data? | N/A | No programmes relevant to PSC in 2016 |

Checklist 4 - To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|---|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Contracts were awarded and signed following procurement tender competitions |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Yes, GCC has specific design & implementation sections for all major funding streams (Roads, Housing, and flood mgmt.). In the case of TII projects formal Steering Committees are in place |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Formal programme co-ordinators are appointed |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Formal project managers are appointed |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Progress reports reviewed at regular Management Team Meetings – Monthly meetings of the Steering Committee include progress reports. |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 3 | Yes |
| 4.7 Did budgets have to be adjusted? | 3 | Yes – with consent of relevant body (TII) |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (Exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | Yes | Economic & Environmental conditions dictated/changed progression. |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination? | 3 | Re-appraisals were carried out |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Yes – with consent of relevant body (TII) |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | 3 | Some projects were postponed or curtailed |

Checklist 5 - To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|--|---------------------------------------|--|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes, as per Budget Report and Annual Business Plan. |
| 5.2 Are outputs well defined? | 3 | National KPI's are in place for Galway County Council |
| 5.3 Are outputs quantified on a regular basis? | 3 | Yes |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Yes, based on regular reviews of business plan, financial reporting, and SMT Meetings. FMS reviews on budgets v's actual |
| 5.5 Are outcomes well defined? | 3 | Outcomes are considered as part of the business plan objectives |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Outcomes are directly measured & correlated back to expenditure/inputs |
| 5.7 Are unit costings compiled for performance monitoring? | 3 | LGMA performance Management Indicators (eRtns) |
| 5.8 Are other data compiled to monitor performance? | 3 | Presented at Management Team Meetings periodically |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | Yes, based on regular reviews of business plan, financial reporting, and SMT Meetings |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 3 | Yes, in particular the LGMA evaluates via BPI models |

Checklist 6 - To be completed in respect of capital projects/programmes & capital grants schemes discontinued in the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---|
| 6.1 How many post project reviews were completed in the year under review? | 1 | Carried out where specifically required by funding bodies |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 3 | Yes |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | N/A | |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 2 | Carried out where specifically required by funding bodies |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 2 | Carried out where specifically required by funding bodies |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 2 | May be carried out by independent consultants in the case of large Engineering projects |

Checklist 7 - To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---------------------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | No programmes relevant to PSC in 2016 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to PSC in 2016 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to PSC in 2016 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to PSC in 2016 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to PSC in 2016 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to PSC in 2016 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No programmes relevant to PSC in 2016 |

Kerry County Council

Checklist 1 - General Obligations not specific to Individual Projects or Programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|--|--|---|
| 1.1 Does the organisation ensure, on an on-going basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)? | 3 | 2016 is the third year of the PSC in the LG Sector. All relevant staff have been notified of their obligations under the code. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation? | 3 | Internal training provided to staff in 2015. Senior staff attended DPER training provided in Cork in April 2016 Guidance has been circulated. |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Yes. A guidance document has been developed for the QA adapting the PSC to the Local Government structures and approaches. |
| 1.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | 3 | Yes |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies? | 3 | Yes. Recommendations notified to Senior Management Team for review and application. |
| 1.6 Have recommendations from previous QA reports been acted upon? | 3 | Yes |
| 1.7 Has an annual Public Spending Code QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation's website? | 3 | Yes – certified by CE, submitted to NOAC and published. |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes – required sample reviewed |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 2 | Yes – in relation to qualifying projects |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | N/A | |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | Yes – in relation to qualifying projects |
| 1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions? | 2 | The recommendations of PPRs are input into a process improvement system and |

| | | |
|--|--|--|
| | | inform future resource allocation decisions. |
|--|--|--|

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | Yes in relation to 3 projects. Projects in this category are at the very early stages of consideration |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Yes |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | N/A | |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Yes. In relation to qualifying projects |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Yes. In relation to qualifying projects |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | N/A | CBA was submitted to the DTTAS for South Kerry Greenways |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted? | N/A | |
| 2.9 Was approval granted to proceed to tender? | N/A | |
| 2.10 Were procurement rules complied with? | 3 | |
| 2.11 Were State Aid rules checked for all supports? | N/A | Not applicable for Local Government. |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | N/A | |
| 2.13 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? | 3 | On the basis that early stage project appraisal will highlight financial benefits. |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---|
| 3.1 Were objectives clearly set out? | 3 | Relates to planned programmes |
| 3.2 Are objectives measurable in quantitative terms? | 3 | |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 3 | Submitted and approved as part of corporate budget process. |
| 3.4 Was an appropriate appraisal method used? | 3 | |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | |
| 3.6 Did the business case include a section on piloting? | N/A | |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | N/A | |
| 3.11 Was the required approval granted? | N/A | |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 3 | |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|---|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Yes, for all projects where a contract has been awarded |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Yes where appropriate |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Yes. All programmes are managed and developed by Senior Engineers and Senior Executive Officers |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Yes |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Progress & financial reports were prepared where appropriate. |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | In the majority of cases Yes |
| 4.7 Did budgets have to be adjusted? | 2 | In exceptional cases. |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | N/A | |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination? | N/A | |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Yes this is a requirement. |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | N/A | No |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|---|--|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes. Spending programme defined as part of the annual budget process. |
| 5.2 Are outputs well defined? | 3 | National KPIs are in place for Local Government |
| 5.3 Are outputs quantified on a regular basis? | 3 | KPIs are established each year for specific areas. |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Yes – Budget performance monitoring in place. |
| 5.5 Are outcomes well defined? | 3 | Continuity and delivery of Local services and programmes |
| 5.6 Are outcomes quantified on a regular basis? | 2 | Yes – Annual Reports & KPIs |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | Yes – where applicable |
| 5.8 Are other data compiled to monitor performance? | 3 | Local Service Indicators developed |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | Yes – Spending programme defined as part of the Annual Budget Process |
| 5.10 Has the organisation engaged in any other ‘evaluation proofing’ ⁸ of programmes/projects? | 2 | Efficiency Unit in place in Kerry County Council |

⁸ Evaluation proofing involves checking to see if the required data are being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data are not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--------------------------------|
| 6.1 How many post project reviews were completed in the year under review? | N/A | |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 2 | |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | N/A | |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 2 | |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 2 | |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 2 | |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---------------------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | No programmes relevant to PSC in 2016 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to PSC in 2016 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to PSC in 2016 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to PSC in 2016 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to PSC in 2016 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to PSC in 2016 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No programmes relevant to PSC in 2016 |

Kildare County Council

Checklist 1 – to be completed in respect of General Obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|--|--|
| 1.1 Does the Local Authority ensure, on an on-going basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code? | 3 | Yes – all budget holders informed / made aware of the requirements of the PSC |
| 1.2 Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER) | 3 | Yes |
| 1.2 Has internal training on the Public Spending Code been provided to relevant staff? | 3 | Yes |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed? | 3 | Yes – a guidance note for Local Authorities has been developed, reviewed and updated to take account of feedback from NOAC |
| 1.4 Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | N/A | In 2016 there were no agencies that were in receipt of funds in excess of €500,000. This situation will continue to be monitored |
| 1.5 Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies? | 3 | Yes |
| 1.6 Have recommendations from previous Quality Assurance exercises been acted upon? | 3 | Yes |
| 1.7 Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)? | 3 | Yes – report submitted |
| 1.8 Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process | 3 | Yes – Required sample reviewed |
| Has the Chief Executive signed off on the information to be published to the website? | 3 | Yes |

Note: Questions 1.9 to 1.12 were omitted from the checklist

[1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews?
Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.

1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?

1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?

1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?]

Checklist 2 – to be completed in respect of **capital projects or capital programme/grant scheme** that is or was **under consideration** in the past year.

| Capital Expenditure being considered - Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|---|
| 2.1 Was a Preliminary Appraisal undertaken for all projects > €5m | 3 | Yes |
| 2.2 Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme? | 3 | Yes – in conjunction with the relevant Government body/agency |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | N/A | There were no projects exceeding €20 million |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Yes – in conjunction with the relevant government body/agency |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)? | 3 | Yes – approval would be required in order to secure (grant) funding from the relevant government body/agency. |
| 2.6 If a CBA/CEA was required was it submitted to DPER (CEEU) for their views? | N/A | There were no projects which required a CBA/CEA |
| 2.7 Were the NDFA Consulted for projects costing more than €20m? | N/A | No such projects |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted? | | No such projects |
| 2.9 Was approval granted to proceed to tender? | N/A | No such projects |
| 2.10 Were Procurement Rules complied with? | N/A | No such projects |
| 2.11 Were State Aid rules checked for all supports? | N/A | Not applicable to Local Government Sector |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | N/A | No such projects |
| 2.13 Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness? | | No |
| 2.14 Have steps been put in place to gather Performance Indicator data? | | No |

Checklist 3 – To be completed in respect of new current expenditure or expansion of existing current expenditure under consideration in the past year

| Current Expenditure being considered - Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 3.1 Were objectives clearly set? | 3 | Targets set and agreed with the relevant Government Department |
| 3.2 Are objectives measurable in quantitative terms? | 3 | Yes |
| 3.4 Was an appropriate appraisal method used? | 3 | Yes |
| 3.3 Was a business case incorporating financial and economic appraisal prepared for new current expenditure? | N/A | Kildare County Council is implementing national policy under the Social Housing Strategy |
| 3.10 Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence? | | Same response |
| 3.11 Was the required approval granted? | N/A | Targets set and agreed with the relevant Government Department |
| 3.12 Has a sunset clause been set? | N/A | No sunset clause applicable |
| Has a date been set for the pilot and its evaluation? | N/A | No pilot project |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | Not applicable |
| 3.13 If outsourcing was involved were Procurement Rules complied with? | N/A | Not applicable |
| 3.14 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? | N/A | Not applicable |
| 3.15 Have steps been put in place to gather Performance Indicator data? | N/A | Not applicable |

[Note: The following questions have not been answered:

3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?

3.6 Did the business case include a section on piloting?

3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?

3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?]

Checklist 4 – To be completed in respect of capital projects/programmes & capital grant schemes incurring expenditure during the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--|
| 4.1 Was a contract signed and was it in line with the approval in principle? | 3 | Yes, where appropriate |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Yes, where appropriate |
| 4.3 Were Programme Co-ordinators appointed to co-ordinate implementation? | 3 | Yes, in most cases internal project/programme co-ordinators were put in place |
| 4.4 Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project? | 3 | Yes, in most cases internal project/programme co-ordinators were put in place |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Progress was reported on a regular basis in most cases – formally and informally |
| 4.6 Did the project keep within its financial budget and its time schedule? | 3 | Yes in most cases – variations from the original budgets and timescales were agreed with the relevant government body/agency |
| 4.7 Did budgets have to be adjusted? | | Yes – up and down |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes |
| 4.9 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 | No |
| 4.10 If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination? | N/A | Not applicable |
| 4.11 If costs increased, was approval received from the Sanctioning Authority? | 3 | Yes – approval would be required in order to draw down (grant) funding from the relevant government body/agency |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | N/A | No |
| For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department? | N/A | Updates were provided to the Council’s Management Team and Council on a monthly basis and to the relevant government body/agency periodically or as required |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|--|---------------------------------------|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes – spending programme defined as part of the Annual Budget process |
| 5.2 Are outputs well defined? | 1 | Not relevant to all services / departments. National KPIs are in place for some services in the Local Government Sector. |
| 5.3 Are outputs quantified on a regular basis? | 1 | Not relevant to all services / departments. Regular budget performance and monitoring is in place |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 1 | Yes; budget performance and monitoring is in place |
| 5.5 Are outcomes well defined? | 1 | The development of the Annual Service Plans will enhance this measurement |
| 5.6 Are outcomes quantified on a regular basis? | 1 | The development of the Annual Service Plans will enhance this measurement |
| 5.7 Are unit costings compiled for performance monitoring? | 1 | In some instances and where possible |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 1 | In some instances and where possible |
| Is there an annual process in place to plan for new VFMs, FPAs and evaluations? | N/A | The Audit Committee have a role in terms of VFM. This role will be further developed in 2017. The Internal Audit Team and the LG Auditor also have regard/evaluate VFM. FPAs are not relevant to LG Sector |
| How many formal VFMs/FPAs or other evaluations have been completed in the year under review? | | |
| Have all VFMs/FPAs been published in a timely manner? | N/A | Not entirely relevant to the Local Government Sector, i.e. VFMs/FPAs are not published by Kildare County Council. VFM reviews /audits are considered by the Senior Management Team and the Audit Committee. |
| Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations? | 2 | VFM reviews /audits are considered by the Senior Management Team and the Audit Committee and the agreed recommendations are |
| How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions? | N/A | Resources are allocated to services on the basis of the Council’s statutory duties/functions. |

[**Note:** Questions 5.8 – Are other data compiled to monitor performance and 5.10 – Has the organisation engaged in any other ‘evaluation proofing’ of programmes/projects – have not been answered other than the information provided on VFM reviews.]

Checklist 6 - To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|---|
| 6.1 How many post project reviews were completed in the year under review? | N/A | No projects relevant to the PSC in 2016 |
| 6.2 Was a post project review completed for all projects/ programmes exceeding €20m? | N/A | No projects relevant to the PSC in 2016 |
| 6.5 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 | No projects relevant to the PSC in 2016 |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? | N/A | No projects relevant to the PSC in 2016 |
| 6.7 Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews? | N/A | No projects relevant to the PSC in 2016 |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | N/A | No projects relevant to the PSC in 2016 |

[Note: The following questions have not been answered:

6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?

6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?]

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | No programmes relevant to the PSC in 2016 |
| 7.2 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to the PSC in 2016 |
| 7.3 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to the PSC in 2016 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to the PSC in 2016 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to the PSC in 2016 |
| Was the review commenced and completed within a period of 6 months? | N/A | No programmes relevant to the PSC in 2016 |

[Note: The following questions have been omitted:

7.6 Were reviews carried out by staffing resources independent of project implementation?

7.7 Were changes made to the organisation’s practices in light of lessons learned from reviews?]

Kilkenny County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|--|--|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 2 | As the requirements of the code are raised at various Management Team Meetings, the management team are familiar with the content and aims of the code. Through contact and information sharing between the coordinator and project leaders budget holders are aware of the requirements of the public spending code. The PSC informs the decision making process at all stages of a new or planned project. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | Yes |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Yes from the Head of Finance subcommittee of the CCMA |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | 2 | Yes |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 2 | Yes |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | Yes |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | Yes |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 2 | Yes. Review of Annual Workforce Plan. On-going internal, local government and 3 rd party audits. |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 1 | None in 2016. However, as recommended by the then internal auditor, an evaluation of a significant project which was the subject of an in depth check in the 2015 report and has recently completed will take place in 2017 |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | NOAC Report Coordinator to advise new internal auditor to include follow ups to previous reports as part of their Annual Work Programme |
| 1.12 How have the recommendations of previous | 1 | See above |

| | | |
|--|--|--|
| evaluations / post project reviews informed resource allocation decisions? | | |
|--|--|--|

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | Yes |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Yes |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | N/A | No project in this category |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | All projects are subject to a period of public consultation before a formal decision is made |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Yes |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | 3 | Yes |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | | N/A |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | Yes |
| 2.9 Was approval granted to proceed to tender? | 3 | Yes |
| 2.10 Were procurement rules complied with? | 3 | Yes |
| 2.11 Were State Aid rules checked for all supports? | N/A | Not Applicable to Local Government |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | Yes |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 2 | Yes, each project that has progressed to Tender stage would have a detailed specification including objectives with expected timescale |
| 2.14 Have steps been put in place to gather performance indicator data? | 3 | Yes |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---|
| 3.1 Were objectives clearly set out? | 3 | Yes,as part of the annual budget and annual work programme |
| 3.2 Are objectives measurable in quantitative terms? | 2 | Objectives can be measured by performance indicators and review of annual work programme |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | n/a | No item in the inventory comes under this category |
| 3.4 Was an appropriate appraisal method used? | N/A | No item in the inventory comes under this category |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | No | The items falling into this category are either an on-going essential function of the local authority e.g. Road Maintenance /Improvement or a national scheme whose functionality is carried out at local level ,e.g RAS Scheme |
| 3.6 Did the business case include a section on piloting? | N/A | See above |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | See above |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | See above |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | No item in the inventory comes under this category |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | 3 | Yes – RAS housing units |
| 3.11 Was the required approval granted? | 3 | Yes |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | | N/A |
| 3.13 If outsourcing was involved were procurement rules complied with? | 3 | Yes |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 2 | National KPI's |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | Yes |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|---|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Yes |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Relevant teams within sections meet on regular basis |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Project coordinator appointed for projects >€5M and for many other projects. Internal coordination teams in place in other instances. |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Staff at appropriate level are given responsibility for specific projects |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Management Accounts are produced monthly. Progress reports are produced for all significant projects |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | One project has incurred significant extra cost due to 3 rd party actions |
| 4.7 Did budgets have to be adjusted? | 3 | Yes |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | 3 | No |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | | n/a |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Yes |

[Note: Question 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? has been omitted.]

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|---|---------------------------------------|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes annual spending programme reflects core objectives of each section |
| 5.2 Are outputs well defined? | 3 | Yes |
| 5.3 Are outputs quantified on a regular basis? | 3 | Yes. Annual KPIs for each specific service |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Service indicators, Department Returns, returns to DPER & Internal Review |
| 5.5 Are outcomes well defined? | 3 | Yes |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Yes. Review of Annual Service Plans |
| 5.7 Are unit costings compiled for performance monitoring? | 3 | Yes |
| 5.8 Are other data compiled to monitor performance? | 2 | Monthly management accounts |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | Team meetings. Management meetings |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ⁹ of programmes/projects? | 2 | Internal audit |

⁹ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---|
| 6.1 How many post project reviews were completed in the year under review? | 1 | N/A |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | | N/A |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | | N/A |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 3 | Yes |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | 2 | NOAC Report Coordinator to advise new internal auditor to include follow ups to previous reports as part of their Annual Work Programme |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | | N/A |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | | N/A |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 2 | N/A |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---------------------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | No programmes relevant to PSC in 2016 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to PSC in 2016 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to PSC in 2016 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to PSC in 2016 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to PSC in 2016 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to PSC in 2016 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No programmes relevant to PSC in 2016 |

Laois County Council

Checklist 1 - To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|--|--|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 3 | All relevant staff and agencies have been notified of their obligations under the code. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 1 | External training for 2 No staff on 26 th May 2016 |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Heads of Finance Working Group developed guidelines on adapting the PSC to Local Authorities structures and approach |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | 3 | No funding greater than €500k granted |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | Yes. Recommendations are notified to relevant parties for review and application |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | On-going monitoring carried out by Internal Audit |
| 1.7 Has an annual Public Spending Code QA report been certified by the Local Authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | Yes |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes Required sample reviewed |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 3 | Relevant staff have been reminded of their obligations to carry out post-project reviews as required and this will be checked by Internal Audit annually |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 3 | Post Project reviews carried out on the CAS Cluid Housing Association Project |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 3 | Relevant staff have been have been advised of this requirement and checks will be carried out by Internal Audit |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 3 | Relevant staff have been have been advised of this requirement and checks will be carried out by Internal Audit |

Checklist 2 - To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | Roads Section - In respect of Portlaoise Southern Circular Route |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | N/A | |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | N/A | Roads Section - Project Appraisal submitted to DTTAS |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | N/A | |
| 2.9 Was approval granted to proceed to tender? | N/A | |
| 2.10 Were procurement rules complied with? | 3 | |
| 2.11 Were State Aid rules checked for all supports? | 3 | |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | N/A | |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 3 | |
| 2.14 Have steps been put in place to gather performance indicator data? | 3 | |

Checklist 3 - To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|--|
| 3.1 Were objectives clearly set out? | 3 | My Pay - Extra staffing |
| 3.2 Are objectives measurable in quantitative terms? | 3 | My Pay -Extra staffing |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 3 | My Pay -Included in original business case |
| 3.4 Was an appropriate appraisal method used? | 3 | My Pay-Peer Review |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | 3 | My Pay -Part of the original Business case |
| 3.6 Did the business case include a section on piloting? | 3 | My Pay -Pilot in 2014 |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | 3 | |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | 3 | |
| 3.11 Was the required approval granted? | 3 | |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | 3 | |
| 3.13 If outsourcing was involved were procurement rules complied with? | 3 | |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 3 | |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | |

Checklist 4 - To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|-------------------------|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Yes |
| 4.2 Did management boards/steering committees meet regularly as agreed? | N/A | N/A |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Yes |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Yes |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Yes |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 3 | Yes |
| 4.7 Did budgets have to be adjusted? | 3 | No |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | N/A | N/A |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | N/A | N/A |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | N/A | N/A |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | N/A | N/A |
| 4.12 Were any projects/programmes/grant schemes 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 |

Checklist 5 - To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|---|---------------------------------------|--|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Water Services-Annual Service Plan Planning – clear objectives Community - Objectives set in SICAP Annual Plan 2016 LEO - As per Annual Enterprise Plan My Pay - Clear objectives set annually which are monitored by the Program board Corporate - Salaries/allowances/expenses are defined by Dept. circular |
| 5.2 Are outputs well defined? | 3 | Water services - Annual Service Plan Planning - Outcomes well defined Community - Yes as per DHPCLG guidelines Leo - Annual Targets Set Arts - Annual Service Delivery Plan My pay - SLA in place with all clients |
| 5.3 Are outputs quantified on a regular basis? | 3 | Water Services - Annual Service Plan Community – Mid- year review and End of Year Review LEO - Performance Monitoring System updated on a monthly basis My Pay - SLA in place with all clients Corporate - Quarterly sign off |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Roads section - PRS – rate per meter Water services - Annual Service Plan/ KPI Planning - Quarterly reports, incl PDP Community - Quarterly Approval of funding to Programme Implementer by Laois LCDC LEO - Quarterly Cashflows submitted to EI to ensure compliance My Pay - SLA in place with all clients Corporate - Members attendance at events is approved in advance |
| 5.5 Are outcomes well defined? | 3 | Water Services - Annual Service Plan/ KPI Planning - Outcomes well defined Community - As per agreed targets in SICAP Annual Plan LEO - Outcomes are defined by no of new businesses set up/jobs created/uptake of LEO programmes My Pay - SLA in place with all clients |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Planning - Outcomes are quantified on a regular basis Community - Mid year and End of Year reviews LEO - Annual Employment Survey/Quarterly Cashflow/Annual Enterprise Plan My pay - SLA in place with all clients Corporate - Quarterly sign off |

| | | |
|--|---|--|
| 5.7 Are unit costings compiled for performance monitoring? | 3 | Roads Section - Compliance with rate for regional and local –PI cost per sq.m. for regional roads Cost per capita is a PI Environment - Review of overall landfill facility underway My Pay - SLA in place with all clients |
| 5.8 Are other data compiled to monitor performance? | 3 | Roads Section - Map road and condition rating of the road pre and post works Planning - National Performance Indicators, Quarterly Reports, End of Year Sign Offs Community - Narrative Reports and site verification visits LEO - Quarterly Cashflows submitted to EI to ensure compliance/Annual Returns to EI Arts - Attendance at Events My Pay - SLA in place with all clients |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | Roads - Map road Planning - Quarterly reports Community - LCDC monitors regularly via SICAP subcommittee reports LEO - Performance Monitoring System updated on a monthly basis. Arts - PMDS My Pay - SLA in place with all clients Corporate - Update provided to members in relation to payments under various headings |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 3 | LEO - All training programmes are evaluated on completion. ABR's/Employment Survey carried out in respect of all Grant payments. My Pay - Governance review carried out in 2016 |

Checklist 6 - To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---|
| 6.1 How many post project reviews were completed in the year under review? | 3 | Roads - 1 review per project |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 3 | |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | 3 | |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 3 | |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 3 | Water Services - Tighter specifications in respect of consultants and contractors |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 1 | None, apart from present review |

Checklist 7 - To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|-------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | | |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | | |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | | |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | | |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | | |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | | |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | | |

Leitrim County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|--|--|
| 1.1 Does the organisation ensure, on an on-going basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)? | 3 | All Senior Management, budget holder and project staff are aware of PSC requirements. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation? | 2 | DPER provided briefings to Local Authority staff in Galway in June 2016. Guidance documents issued end of February 2017 and as a result Internal training scheduled for June 2017 with relevant staff. |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Yes. A guidance document (February 2017) has been developed for the QA Process adapting the PSC to Local Government structures and approach |
| 1.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | 3 | This has not arisen as Leitrim County Council does not fund external bodies for >500k. |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies? | 3 | Recommendations are notified to relevant parties for review and application |
| 1.6 Have recommendations from previous QA reports been acted upon? | 3 | Yes |
| 1.7 Has an annual Public Spending Code QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation's website? | 3 | Yes |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 2 | The Internal Audit plan will include a sample of projects for post – evaluation as part of the Internal Audit work programme. |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 1 | None but this area will be addressed going forward. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 1 | This process will be developed. Project evaluations will be incorporated into the internal audit programme 2017/2018 |
| 1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions? | | Not applicable |

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | Yes |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 2 | Appraisal methods have been applied in co-ordination with relevant funding body. |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | | Not Applicable |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Preliminary appraisals are carried out in accordance with the sanctioning authorities guidelines where appropriate. |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Yes |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | | No requirement exists |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | | No requirement exists |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | Projects under consideration have not gone out to tender – however those that have reached preparation for tender stage are in line with approval principle. |
| 2.9 Was approval granted to proceed to tender? | 3 | Yes |
| 2.10 Were procurement rules complied with? | 3 | Yes |
| 2.11 Were State Aid rules checked for all supports? | | Not applicable |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | Yes |
| 2.13 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? | 2 | Yes |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | Yes |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---------------------------------------|
| 3.1 Were objectives clearly set out? | | No programmes relevant to PSC in 2016 |
| 3.2 Are objectives measurable in quantitative terms? | | No programmes relevant to PSC in 2016 |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | | No programmes relevant to PSC in 2016 |
| 3.4 Was an appropriate appraisal method used? | | No programmes relevant to PSC in 2016 |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | | No programmes relevant to PSC in 2016 |
| 3.6 Did the business case include a section on piloting? | | No programmes relevant to PSC in 2016 |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | | No programmes relevant to PSC in 2016 |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | | No programmes relevant to PSC in 2016 |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | | No programmes relevant to PSC in 2016 |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | | No programmes relevant to PSC in 2016 |
| 3.11 Was the required approval granted? | | No programmes relevant to PSC in 2016 |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | | No programmes relevant to PSC in 2016 |
| 3.13 If outsourcing was involved were procurement rules complied with? | | No programmes relevant to PSC in 2016 |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | | No programmes relevant to PSC in 2016 |
| 3.15 Have steps been put in place to gather performance indicator data? | | No programmes relevant to PSC in 2016 |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Signed contracts are in line with the approval in principles where appropriate |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Meetings took place in accordance with management and performance as appropriate |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Co-ordinators were appointed where appropriate |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Project Managers are appointed at a suitable senior level where appropriate in accordance with the scale of the projects |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Monitoring reports are prepared |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | The project is still on-going but monitored at all times |
| 4.7 Did budgets have to be adjusted? | 3 | If any adjustments need to be carried out, they are done so in a structured manner |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Changes if any are made in a timely manner |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | | Not relevant |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination? | | Not relevant |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | If costs did increase then approval would be sought. |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | | No |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|--|---------------------------------------|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Spending Programme defined as part of the Annual Budget process. Annual Service Plans - Road works programs, Regional Waste Management Plans (RWMP) etc. + Legislation & Standards |
| 5.2 Are outputs well defined? | 3 | Outputs are defined through the Budget process and annual service plans. National KPI's are in place also. |
| 5.3 Are outputs quantified on a regular basis? | 3 | KPIs are established each year for specific services. Regular management & progress meetings and implementation of PMDS are examples of monitoring efficiency tools used. Annual reports & returns. |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | On-going monitoring of annual service delivery plan and budgetary compliance. |
| 5.5 Are outcomes well defined? | 3 | Outputs are quantified especially in relation to national performance indicators |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Yes. The further development of the Annual Service Plans will enhance this measurement. Also Annual reports & returns & mid-year reviews. Also Project Vision is in place. |
| 5.7 Are unit costings compiled for performance monitoring? | 3 | Unit costs are collated across a number of key performance indicators. |
| 5.8 Are other data compiled to monitor performance? | 3 | Performance monitored through annual service plan and team plans and the PMDS, which are monitored on a regular basis through the year. |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | As above. |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ¹⁰ of programmes/projects? | 2 | Local performance indicators within the local authority assist with the |

¹⁰ Evaluation proofing involves checking to see if the required data are being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data are not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

| | | |
|--|--|-------------------------------------|
| | | evaluation of programmes /projects. |
|--|--|-------------------------------------|

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--------------------------------|
| 6.1 How many post project reviews were completed in the year under review? | | Not applicable |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | | Not applicable |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | | Not applicable |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | | Not applicable |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | | Not applicable |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | | Not applicable |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | | Not applicable |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | | Not applicable |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|-------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | | Not applicable |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | | Not applicable |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | | Not applicable |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | | Not applicable |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | | Not applicable |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | | Not applicable |
| 7.7 Were changes made to the organisation’s practices in light of lessons learned from reviews? | | Not applicable |

Limerick City & County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 3 | A Procurement portal which is accessible to all staff & updated on an on-going basis is available on the Council's intranet home page. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | N/A | Public Spending Code has not been adapted |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | 3 | |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 1 | |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Independent review by Deloitte |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 1 | |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 1 | |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 1 | |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 1 | |

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--------------------------------|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | 3 | |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | N/A | |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | |
| 2.9 Was approval granted to proceed to tender? | 3 | |
| 2.10 Were procurement rules complied with? | 3 | |
| 2.11 Were State Aid rules checked for all supports? | 2 | |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 2 | |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--------------------------------|
| 3.1 Were objectives clearly set out? | 3 | |
| 3.2 Are objectives measurable in quantitative terms? | 3 | |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 2 | |
| 3.4 Was an appropriate appraisal method used? | 3 | |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | |
| 3.6 Did the business case include a section on piloting? | N/A | |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | 2 | |
| 3.11 Was the required approval granted? | 3 | |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | 1 | |
| 3.13 If outsourcing was involved were procurement rules complied with? | 3 | |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 2 | |
| 3.15 Have steps been put in place to gather performance indicator data? | 2 | |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--------------------------------|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 2 | |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 2 | |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | |
| 4.7 Did budgets have to be adjusted? | 2 | |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | 3 | Yes |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | 3 | Yes |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Yes |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | N/A | No |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|-------------------------|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | |
| 5.2 Are outputs well defined? | 3 | |
| 5.3 Are outputs quantified on a regular basis? | 3 | |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 2 | |
| 5.5 Are outcomes well defined? | 3 | |
| 5.6 Are outcomes quantified on a regular basis? | 2 | |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | |
| 5.8 Are other data compiled to monitor performance? | 2 | |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | |
| 5.10 <u>Has the organisation engaged in any other 'evaluation proofing'[1] of programmes/projects?</u> | 2 | |

[1] Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--------------------------------|
| 6.1 How many post project reviews were completed in the year under review? | N/A | |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 1 | |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | 1 | |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | N/A | |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | N/A | |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | N/A | |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--------------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No |
| 7.7 Were changes made to the organisation’s practices in light of lessons learned from reviews? | N/A | |

Longford County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/ programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|---|-----------------------------------|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 2 | |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 3 | |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 1 | |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | 2 | |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 2 | |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 1 | |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 3 | There were two carried out. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | N/A | |

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|-------------------------|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | | |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | | |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | | |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | | |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | | |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | | |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | | |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | | |
| 2.9 Was approval granted to proceed to tender? | | |
| 2.10 Were procurement rules complied with? | | |
| 2.11 Were State Aid rules checked for all supports? | | |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | | |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | | |
| 2.14 Have steps been put in place to gather performance indicator data? | | |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--------------------------------|
| 3.1 Were objectives clearly set out? | N/A | No new current expenditure |
| 3.2 Are objectives measurable in quantitative terms? | N/A | No new current expenditure |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | N/A | No new current expenditure |
| 3.4 Was an appropriate appraisal method used? | N/A | No new current expenditure |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | No new current expenditure |
| 3.6 Did the business case include a section on piloting? | N/A | No new current expenditure |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | No new current expenditure |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | No new current expenditure |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | No new current expenditure |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | N/A | No new current expenditure |
| 3.11 Was the required approval granted? | N/A | No new current expenditure |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | No new current expenditure |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | No new current expenditure |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | N/A | No new current expenditure |
| 3.15 Have steps been put in place to gather performance indicator data? | N/A | No new current expenditure |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 1 | |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 2 | |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 2 | |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | Delay on fire appliances due to lack of available production slot in U.K. plastic body supplier. |
| 4.7 Did budgets have to be adjusted? | No | |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | Yes | |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | No | |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | N/A | |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | N/A | |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | No | |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|--|---------------------------------------|--|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Budgets agreed at the Annual Budget meeting. |
| 5.2 Are outputs well defined? | 3 | Performance Indicators and Department returns. |
| 5.3 Are outputs quantified on a regular basis? | 3 | |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Budget performance monitored regularly and Performance Indicators. |
| 5.5 Are outcomes well defined? | 3 | |
| 5.6 Are outcomes quantified on a regular basis? | 3 | |
| 5.7 Are unit costings compiled for performance monitoring? | 1 | |
| 5.8 Are other data compiled to monitor performance? | 2 | |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | Returns to the Department and Performance Indicators |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ¹¹ of programmes/projects? | 1 | |

¹¹ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---|
| 6.1 How many post project reviews were completed in the year under review? | 2 | Lanesboro Fire Station and Willow Park Halting Site Refurbishment |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | No projects exceeding €20m |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | No projects with an annual excess of €30m. |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | No | |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | N/A | |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | N/A | |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | N/A | |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | N/A | |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--------------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | None relevant to PSC in 2016 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | None relevant to PSC in 2016 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | None relevant to PSC in 2016 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | None relevant to PSC in 2016 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | None relevant to PSC in 2016 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | None relevant to PSC in 2016 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | None relevant to PSC in 2016 |

Louth County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|---|---|
| 1.1 Does the organisation ensure, on an on-going basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)? | 2.5 | All relevant staff and agencies have been notified of their obligations under the PSC |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation? | 2 | Due to recent staff changes not all staff have received training. But it has been included in the training programme for 2018. |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach |
| 1.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | N/A | No projects relevant to the PSC |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies? | 3 | 2016 is the third year of the QA exercise in the Local Government sector |
| 1.6 Have recommendations from previous QA reports been acted upon? | 3 | 2016 is the third year of the QA requirement in Local Government |
| 1.7 Has an annual Public Spending Code QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation's website? | 3 | Yes – Report submitted |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Required sample reviewed |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 1 | All projects are reviewed in line with the original submission to the relevant Department / Agency to ensure they meet the targets. |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 1 | |
| 1.11 Is there a process to follow up on recommendations of previous evaluations/Post project reviews? | | Will be on the agenda for discussion at the next Procurement Steering Committee |
| 1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions? | N/A | |

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | N/A | The only projects listed at this level are under the direction of other bodies who complete the appraisal |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Yes. In conjunction with the relevant government body / agency |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | N/A | The only projects listed at this level are under the direction of other bodies who complete the appraisal. |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 2 | Yes. In conjunction with the relevant government body / agency |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Required to secure grants |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | N/A | The only projects listed at this level are under the direction of other bodies who complete the appraisal. |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | The only projects listed at this level are under the direction of other bodies who complete the appraisal. |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | Tenders were in line with approvals |
| 2.9 Was approval granted to proceed to tender? | 3 | Yes |
| 2.10 Were procurement rules complied with? | 3 | Yes |
| 2.11 Were State Aid rules checked for all supports? | | N/A in Local Government |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | | Yes |
| 2.13 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? | | No |
| 2.14 Have steps been put in place to gather performance indicator data? | | No |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---------------------------------------|
| 3.1 Were objectives clearly set out? | N/A | No programmes relevant to PSC in 2016 |
| 3.2 Are objectives measurable in quantitative terms? | N/A | No programmes relevant to PSC in 2016 |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | N/A | No programmes relevant to PSC in 2016 |
| 3.4 Was an appropriate appraisal method used? | N/A | No programmes relevant to PSC in 2016 |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | No programmes relevant to PSC in 2016 |
| 3.6 Did the business case include a section on piloting? | N/A | No programmes relevant to PSC in 2016 |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | No programmes relevant to PSC in 2016 |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | No programmes relevant to PSC in 2016 |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | No programmes relevant to PSC in 2016 |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | N/A | No programmes relevant to PSC in 2016 |
| 3.11 Was the required approval granted? | N/A | No programmes relevant to PSC in 2016 |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | No programmes relevant to PSC in 2016 |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | No programmes relevant to PSC in 2016 |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | N/A | No programmes relevant to PSC in 2016 |
| 3.15 Have steps been put in place to gather performance indicator data? | N/A | No programmes relevant to PSC in 2016 |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|---|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Yes where appropriate |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 2 | Yes where appropriate |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 2 | Internal co-ordinating team in place in most cases |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 2 | Internal co-ordinating team in place in most cases |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 2 | Internal co-ordinating team in place in most cases |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | In most cases |
| 4.7 Did budgets have to be adjusted? | 2 | Yes. Up and down |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 2 | Yes |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | | No |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination? | | Tender in one project higher than Consultant's project estimated costs. Subsequently funding not available and the project did not proceed further. |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Yes. This would be a requirement for grant approval |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | | Yes |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|--|--|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes. Spending Programme defined as part of the Annual Budget process |
| 5.2 Are outputs well defined? | 3 | National KPIs are in place for Local Government |
| 5.3 Are outputs quantified on a regular basis? | 3 | KPIs are established each year for specific services |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Yes. Budget performance and monitoring is in place |
| 5.5 Are outcomes well defined? | 3 | The development of the Annual Service Plans will enhance this measurement |
| 5.6 Are outcomes quantified on a regular basis? | | The development of the Annual Service Plans will enhance this measurement |
| 5.7 Are unit costings compiled for performance monitoring? | 1 | No |
| 5.8 Are other data compiled to monitor performance? | 2 | Yes |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | The development of the Annual Service Plans will enhance this measurement |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | | No |

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---|
| 6.1 How many post project reviews were completed in the year under review? | 2 | In conjunction with the relevant funding agency |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | | N/A |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | | N/A |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 3 | Yes |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | 2 | Yes |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 2 | Yes |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 2 | Yes |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 1 | |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---------------------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | No programmes relevant to PSC in 2016 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to PSC in 2016 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to PSC in 2016 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to PSC in 2016 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to PSC in 2016 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to PSC in 2016 |
| 7.7 Were changes made to the organisation’s practices in light of lessons learned from reviews? | N/A | No programmes relevant to PSC in 2016 |

Mayo County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|--|--|---|
| 1.1 Does the Local Authority ensure, on an on-going basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code? | 2 | Senior Management team briefed on the requirements of the code. Additional training to be provided |
| 1.2 Has internal training on the Public Spending Code been provided to relevant staff? | 2 | During the preparation of reports MCC staff made aware of requirements. Formal training to be provided as appropriate |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed? | 3 | Guidance Notes has been prepared for the LA Sector |
| 1.4 Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the PSC? | N/A | No agencies funded in excess of €0.5m |
| 1.5 Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies? | 3 | Spot check reports and recommendations issued and copied to appropriate staff. |
| 1.6 Have recommendations from previous Quality Assurance exercises been acted upon? | 2 | Some have been implemented and others are in progress |
| 1.7 Has an annual Public Spending Code Quality Assurance Report been certified by the organisation Chief Executive, submitted to NOAC (National Oversight and Audit Commission) and published on the organisation's website? | 3 | Yes |
| 1.8 Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process | 3 | Yes |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Review? | 2 | |
| 1.10 How many formal post project review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders/published in a timely manner? | 0 | |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/post project reviews? | 2 | Findings circulated to project owners. More formalised for large scale projects |
| 1.12 How have the recommendations of previous evaluations/post project reviews informed resource | N/A | None in year under review |

| | | |
|-----------------------|--|--|
| allocation decisions? | | |
|-----------------------|--|--|

Checklist 2: – to be completed in respect of **capital projects or capital programme/grant scheme** that is or was **under consideration** in the past year

| Capital Expenditure being considered - Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--|
| 2.1 Was a Preliminary Appraisal undertaken for all projects > €5m | 2 | Details of all Preliminary appraisals to be formally documented. Appraisals for all Roads projects carried out by the NRA and Irish Water for Sanitary Services projects |
| 2.2 Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme? | 2 | |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | 2 | |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)? | 3 | All large externally funded projects require prior approval before proceeding |
| 2.6 If a CBA/CEA was required was it submitted to DPER (CEEU) for their views? | 2 | Yes in conjunction with funding department |
| 2.7 Were the NDFA Consulted for projects costing more than €20m? | 2 | Yes in conjunction with funding department |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | Yes |
| 2.9 Was approval granted to proceed to tender? | 2 | |
| 2.10 Were Procurement Rules complied with? | 2 | Approval to proceed received from Grant Aid Department |
| 2.11 Were State Aid rules checked for all supports? | N/A | N/A for Local Government |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 2 | No procurement undertaken until approval to proceed received from Grant Aid Department |
| 2.13 Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness? | 2 | |
| 2.14 Have steps been put in place to gather Performance Indicator data? | 2 | |

Checklist 3: - New Current expenditure or expansion of existing current expenditure under consideration

| Current Expenditure being considered - Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--|
| 3.1 Were objectives clearly set? | 3 | Objectives set out annually in Statutory Budget |
| 3.2 Are objectives measurable in quantitative terms? | N/A | N/A |
| 3.3 Was a business case incorporating financial and economic appraisal prepared for new current expenditure? | N/A | Not new expenditure - extension of existing service |
| 3.4 Was an appropriate appraisal method used? | N/A | Not new expenditure - extension of existing service |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | Not new expenditure - extension of existing service |
| 3.6 Did the business case include a section on piloting? | N/A | Not new expenditure - extension of existing service |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | |
| 3.10 Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence? | N/A | N/A |
| 3.11 Was the required approval granted? | N/A | N/A |
| 3.12 Has a sunset clause been set? | N/A | N/A |
| 3.13 If outsourcing was involved were Procurement Rules complied with? | N/A | |
| 3.14 Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 2 | KPI's set at national level for LG Revenue Expenditure |
| 3.15 Have steps been out in place to gather performance indicator data? | 3 | KPI's set at national level for LG Revenue Expenditure |

Checklist 4: - Complete if your authority had capital projects/programmes that were incurring expenditure during the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|---|
| 4.1 Was a contract signed and was it in line with the approval in principle? | 3 | Contracts in place for Capital projects |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Regular Review meetings held with NRA for Roads projects and Irish Water for Sanitary Services projects |
| 4.3 Were Programme Co-ordinators appointed to co-ordinate implementation? | 3 | Budget holder appointed with responsibility for the project |
| 4.4 Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project? | 3 | Project Manager consists of Councils staff and where required external consultants. |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 2 | |
| 4.6 Did the projects/programmes/grant schemes keep within its financial budget and its time schedule? | 2 | |
| 4.7 Did budgets have to be adjusted? | 2 | |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes. Budgets reviewed monthly and changes made promptly |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence) | N/A | N/A |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | N/A | N/A |
| 4.11 If costs increased, was approval received from the Sanctioning Authority? | 3 | Department advised of any increases in costs |
| 4.12 Were any projects/programme/grant scheme terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | N/A | No projects terminated |

Checklist 5 - To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|---|--|---|
| Are there clear objectives for all areas of current expenditure? | 2 | Yes. Some objectives set out by statute |
| Are outputs well defined? | 3 | Yes |
| Are outputs quantified on a regular basis? | 2 | |
| Is there a method for monitoring efficiency on an on-going basis? | 2 | Performance indicators have been developed for the sector |
| Are outcomes well defined? | 2 | Performance indicators have been developed for the sector |
| Are outcomes quantified on a regular basis? | 2 | Quantified as part of the annual budgetary process |
| Are unit costings compiled for performance monitoring? | 3 | Compiled as part of national KPI's |
| Are other data compiled to monitor performance? | 2 | Performance indicators have been developed for the sector |
| Is there a method for monitoring effectiveness on an on-going basis? | 2 | |
| Has the organisation engaged in any other "evaluation proofing" of programmes/projects? | 2 | Yes, where appropriate |

Checklist 6 – To be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued

| Capital Expenditure Completed | Self-Assessed Compliance Rating: 1 – 3 | Comment/Action Required |
|---|--|---|
| How many post project reviews were completed in the year under review? | 0 | 2014 was the first year of the QA process so still in development. Formal process of Post project reviews to be established |
| Was a post project review completed for all projects/ programmes exceeding €20m? | 2 | Post project reviews completed on large projects. |
| Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | 2 | |
| Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% of all other projects adhered to? | NA | Not selected in year in question but will be selected over 3 year average |
| If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date? | 2 | Yes |
| Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? | 2 | |
| Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews? | 2 | |
| Were project reviews carried out by staffing resources independent of project implementation? | 2 | |

Checklist 7 - To be completed if current expenditure programmes reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued | Self-Assessed Compliance 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 completed in 2016 |
| Did those reviews reach conclusions on whether the programmes were effective? | N/A | N/A No Programmes completed in 2016 |
| Did those reviews reach conclusions on whether the programmes were efficient? | N/A | N/A No Programmes completed in 2016 |
| Have the conclusions reached been taken into account in related areas of expenditure? | N/A | N/A No Programmes completed in 2016 |
| Were any programmes discontinued following a review of a current expenditure programme? | N/A | N/A No Programmes completed in 2016 |
| Were reviews carried out by staffing resources independent fo project implementation? | N/A | N/A No Programmes completed in 2016 |
| Were changes made to the organisation’s practices in light of lessons learned from reviews? | N/A | N/A No Programmes completed in 2016 |

Meath County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|--|--|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 3 | Yes |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 3 | Internal training was provided in 2016 to relevant staff and key personnel within the local authority. |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | A revised document was issued by the CCMA Finance Committee in February 2017. |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | N/A | No projects or programmes relevant to the PSC. |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | Yes. The recommendations from previous reports have been submitted to the relevant sections. |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | Follow up audits are required to verify compliance with previous recommendations. |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | Yes, full report submitted within time period specified. |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes, the total sample selected over the period 2014 – 2016 was in excess of PSC requirements. |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 2 | This is programme dependent - process is in place in Housing but no formal process in other programme groups. |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 2 | None. Post project reviews are only mandatory for projects with lifetime costs exceeding €20m. The 2016 inventory shows only 1 project completed with an outturn cost of €1.98m. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | No formal follow up process in place. |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 2 | Where cost variances occurred lessons learned have been factored into similar type projects going forward. |

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|---|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | Yes |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Yes, in conjunction with the relevant government body/agency |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | N/A | The two projects in this category predate the PSC but appraisals were carried out under the guidelines pertaining at the time. |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Yes. In conjunction with the relevant government body/agency. |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Required to secure funding. |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | N/A | No recent projects at this level. |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | No recent projects at this level. |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | Tenders were in line with approvals. |
| 2.9 Was approval granted to proceed to tender? | 3 | Yes |
| 2.10 Were procurement rules complied with? | 3 | Yes |
| 2.11 Were State Aid rules checked for all supports? | N/A | Not applicable to Local Government. |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | Yes. |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 2 | As part of the capital appraisal process most capital projects include measurable targets/objectives so that outputs and outcomes can be evaluated. |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | See comment above. |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--|
| 3.1 Were objectives clearly set out? | N/A | The current expenditure being considered which appears in the 2016 inventory under miscellaneous services is related to the new accounting treatment of pension related deductions and does not represent new or extended programme expenditure. |
| 3.2 Are objectives measurable in quantitative terms? | N/A | See comment above. |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | N/A | See comment above. |
| 3.4 Was an appropriate appraisal method used? | N/A | See comment above. |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | See comment above. |
| 3.6 Did the business case include a section on piloting? | N/A | See comment above. |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | See comment above |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | See comment above |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | See comment above |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | N/A | See comment above |
| 3.11 Was the required approval granted? | N/A | See comment above |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | See comment above |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | See comment above |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | N/A | See comment above |
| 3.15 Have steps been put in place to gather performance indicator data? | N/A | See comment above |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|---|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Yes where appropriate. |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Yes where appropriate. |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | All capital programmes are managed by programme co-ordinators at a suitably senior level in the organisation. |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | All capital projects were assigned a project manager at an appropriate level in the organisation. |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Project reports were prepared in most cases. |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | Where budget over-runs occur fully documented explanations are available in progress reports and Final Reports. |
| 4.7 Did budgets have to be adjusted? | 3 | Yes. |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Generally yes. |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | N/A | No. |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | N/A | N/A. See comment above. |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Yes. This is a requirement of funding approval. |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | N/A | No |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|--|---------------------------------------|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes. The spending programme objectives are set out as part of the annual budget process. They are also included in the Corporate Plan and Service Delivery Plans. |
| 5.2 Are outputs well defined? | 3 | Annual Service Delivery Plans define outputs for each revenue expenditure programme. National KPIs are in place for the Local Government sector. |
| 5.3 Are outputs quantified on a regular basis? | 3 | Service Delivery Plans are reviewed on a yearly basis. KPIs for specific services are kept under review nationally on a continuous basis. |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Yes. Budget performance and on-going monitoring is in place. Internal and external auditing is also in place. |
| 5.5 Are outcomes well defined? | 2 | Outcomes are defined in policy documents and programmes of work adopted by the council. |
| 5.6 Are outcomes quantified on a regular basis? | 2 | On-going monitoring is undertaken by revenue programme co-ordinators. |
| 5.7 Are unit costings compiled for performance monitoring? | 3 | Some unit costings are included as part of the National KPIs in place for the Local Government sector. |
| 5.8 Are other data compiled to monitor performance? | 2 | Some other data is compiled and is programme dependent. |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | Combination of all of the above. |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ¹² of programmes/projects? | 2 | KPI data on revenue programmes is readily available using the management reporting framework already in place and is monitored on a regular basis. |

¹² Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---|
| 6.1 How many post project reviews were completed in the year under review? | 2 | None. The 2016 inventory shows only one capital project completed with an outturn cost of €1.98m. |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | No recent projects at this level. |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | No recent projects at this level. |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 2 | No. There was only one capital project completed in 2016 and as no post project review was carried out on this particular project the 5% requirement was not fulfilled. |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | 2 | No. |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | N/A | N/A in light of the comments above. |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | N/A | N/A in light of the comments above. |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | N/A | N/A in light of the comments above. |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | No programmes relevant to PSC in 2016. |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to PSC in 2016. |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to PSC in 2016. |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to PSC in 2016. |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to PSC in 2016. |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to PSC in 2016. |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No programmes relevant to PSC in 2016. |

Monaghan County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/ Programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|--|--|---|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 2 | Further awareness-raising and training is required. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | Limited numbers of staff have attended training. Procurement unit currently being set up will provide training to relevant staff. |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Yes, a guidance document has been developed for the Q.A., adapting the PSC to Local Government Structures and approach |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | n/a | No agencies funded |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | Yes |
| 1.6 Have recommendations from previous QA reports been acted upon? | 3 | Recommendations from 2016 QA report have been taken on Board |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | Yes, report submitted and published |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes, one on a Revenue Landfill and aftercare and the other housing capital project have been examined in depth |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 2 | There is no formal process in place to plan for ex post evaluations/Post Project Reviews |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 3 | 2 post projects reviews carried out promptly – one in housing and one capital sports project |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | n/a | |
| 1.12 How have the recommendations of previous | n/a | |

| | | |
|--|--|--|
| evaluations / post project reviews informed resource allocation decisions? | | |
|--|--|--|

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | n/a | No projects exceeding €20m |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Appraisal required at early stage to decide on projects |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | n/a | No projects exceeding €20m |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | n/a | No projects exceeding €20m |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | Where applicable |
| 2.9 Was approval granted to proceed to tender? | 3 | Where applicable |
| 2.10 Were procurement rules complied with? | 3 | Where applicable |
| 2.11 Were State Aid rules checked for all supports? | n/a | |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | Where applicable |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 1 | PI have now been developed and are now in place for 2017 |
| 2.14 Have steps been put in place to gather performance indicator data? | 1 | PI have now been developed and are now in place for 2017 |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--------------------------------|
| 3.1 Were objectives clearly set out? | 3 | |
| 3.2 Are objectives measurable in quantitative terms? | 3 | |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 3 | |
| 3.4 Was an appropriate appraisal method used? | 3 | |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | n/a | |
| 3.6 Did the business case include a section on piloting? | n/a | |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | n/a | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | n/a | |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | n/a | |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | n/a | |
| 3.11 Was the required approval granted? | n/a | |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | | |
| 3.13 If outsourcing was involved were procurement rules complied with? | n/a | |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 3 | |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | |
| 4.2 Did management boards/steering committees meet regularly as agreed? | n/a | |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | Some overspend occurred |
| 4.7 Did budgets have to be adjusted? | 3 | Yes when applicable budget were adjusted |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes, when applicable budgets were adjusted |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | Yes | Difficult project or target changed due to increases in budget |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | Yes | Raised with Central Government/new application submitted |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | yes | |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | 2 | Most projects progressed |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|--|---------------------------------------|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Annual Service Delivery Plans prepared |
| 5.2 Are outputs well defined? | 3 | Performance model – Monaghanstat in Place |
| 5.3 Are outputs quantified on a regular basis? | 3 | On monthly basis Monaghanstat process |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Through Monaghanstat model and internal audit |
| 5.5 Are outcomes well defined? | 3 | Performance model – Monaghanstat in Place |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Performance model – Monaghanstat in Place |
| 5.7 Are unit costings compiled for performance monitoring? | 1 | |
| 5.8 Are other data compiled to monitor performance? | 3 | Performance model – Monaghanstat in Place |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | Performance model – Monaghanstat in Place |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ¹³ of programmes/projects? | 3 | Performance model – Monaghanstat in Place |

¹³ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---|
| 6.1 How many post project reviews were completed in the year under review? | 3 | One post project review was completed |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | n/a | No projects exceeding €20m |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | n/a | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | yes | Yes, a housing capital project has been examined in depth |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | yes | In relation to Housing projects Post project Reviews are to be undertaken after defects liability period when Final account has been agreed/approved. |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | yes | No response has been received from Central Government yet. The details of this response will be disseminated within the section. |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | yes | |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | No | |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|-------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | n/a | |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | n/a | |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | n/a | |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | n/a | |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | n/a | |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | n/a | |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | n/a | |

Offaly County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/ programmes

| General Obligations not specific to individual projects/ programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|---|---|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 2 | Communication with Mgt Team/Senior Mgt Group and Procurement Policy |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 1 | Limited Training in 2015, A national training programme is an urgent requirement |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | QA Process adapted for LA'S. PSC applied as per guidelines |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | 3 | Compliance with procurement monitored, regular meetings, transparency |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 2 | Project Brief now a requirement for all capital projects |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | As above |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | Compliant in 2014 &2015. Envisage that will be fully compliant in 2016 also |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes – rolling 13% Capital and 3.8% Revenue |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 1 | No formal process to review projects |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 1 | No projects reported as Expenditure recently ended in 2016. There has been very limited capital projects completed in OCC in recent years |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 1 | No formal process to review projects |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 1 | No formal process to review projects |

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | Yes |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Yes. Approved by Management Team & Dept |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | N/A | N/A |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Yes |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 2 | Yes. Except for Blundell wood, Planning permission was sought first due to change in procedure |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | N/A | N/A |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | N/A |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | Tender for Consultancy only in 2016 and was in line with Approval in Principle |
| 2.9 Was approval granted to proceed to tender? | 3 | Approval granted for stage 1 consultancy |
| 2.10 Were procurement rules complied with? | 3 | Design Team procured / consultants for capital projects |
| 2.11 Were State Aid rules checked for all supports? | N/A | N/A |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | Yes. Tenders for consultants |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 3 | Yes. Part of appraisal. Performance indicators included in submissions to the Dept. E.g. deadlines, no. of units |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | Yes. On-going meetings with consultants. Targets and deadlines set during engagement |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--|
| 3.1 Were objectives clearly set out? | 3 | The programme has clear objectives. |
| 3.2 Are objectives measurable in quantitative terms? | 3 | SICAP has a framework of different indicators which comprise of programme indicators, headline indicators and key performance indicators |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 3 | |
| 3.4 Was an appropriate appraisal method used? | 3 | |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | |
| 3.6 Did the business case include a section on piloting? | 2 | |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | 2 | |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | 2 | |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | 3 | Informed by End of Year Review and Report |
| 3.11 Was the required approval granted? | 3 | Approved by Offaly LCDC |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | 2 | |
| 3.13 If outsourcing was involved were procurement rules complied with? | 3 | |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 3 | |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | Informed by Mid Year Review and End of Year Review and Report. |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Agreed frameworks for Energy Efficiency Programme. Reinstate Void Homes BAT: YES. (Project was not a single contract.) TCAC: 3 contracts to date – all compliant. |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Meetings of Clerk of Works and Engineers take place. Monthly Technical Team reports. / Reg Site meeting and report submitted to Council. TCAC Board meeting minuted |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Yes. E.g. Executive Engineers appointed as part of their role. Included in job specifications and through PMDS Personal Development Plans. /BAT: Steering Group and project manager/ CLP: Reg communication between SP Committee, Council & Department. / TCAT – Director of Service Appointed |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Yes. As above 4.3. CSP: QS engaged by Committee. / TCAC N/A at this stage |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Yes. Monthly Technical Team Reports. /Budget reviewed by Project Manager, Steering Group and discussed at meetings/site meetings & reporting |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 3 | BAT: Prov of Ped bridge overrun on time to 2017 CSP: Unforeseen cost arose, project scaled back to be delivered on budget and on time. Some issues post completion currently being addressed TCAC – Time overrun, budget being reviewed |
| 4.7 Did budgets have to be adjusted? | 3 | CSP works scaled back to remain within budget TCAC – Budget currently under review |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Targets met. Note in case of Acquisitions of houses, not met with regard to conveyancing. /Meeting and discussions on a timely basis TCAC – Detailed review of original project. Expertise and guidance sought to make correct decisions |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | Yes | TCAC –Currently under review |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | 3 (YES) | TCAC – All options examined in detail of original plan, internally, department and consultant. Decision made not to proceed. Current option being carefully assessed prior to proceeding to construction phase |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | N/A | TCAC Currently under review |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | 3 (Yes) | TCAC – option 1 did not proceed due to budget constraints |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|--|---------------------------------------|--|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes. There are budget limitations & approvals by the Dept. For maintenance there is no clear objectives as maintenance requests are responsive |
| 5.2 Are outputs well defined? | 3 | Yes. KPIs for Voids. Average maintenance cost per unit. Payroll costs. RAS has set outputs |
| 5.3 Are outputs quantified on a regular basis? | 3 | Yes. Quarterly returns to the Dept, NOAC reports, RAS allocations annual returns and monthly reports to Council |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | National policy in place. For 'Rebuilding Ireland' Strategy, OCC are awaiting targets e.g. for RAS, HAP, Leasing & Housing Maintenance. |
| 5.5 Are outcomes well defined? | 3 | Yes. Defined buy subject to change due to policy |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Yes |
| 5.7 Are unit costings compiled for performance monitoring? | 3 | Yes. Cost per unit, KPIs |
| 5.8 Are other data compiled to monitor performance? | 3 | Yes. Record of PRTB registrations, standards of houses etc. Compliance with 'Rebuilding Ireland' Strategy |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | Yes. KPIs |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ¹⁴ of programmes/projects? | 3 | Further use of I-House IT system for tracking being implemented. On-going |

¹⁴ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---------------------------------|
| 6.1 How many post project reviews were completed in the year under review? | N/A | No Expenditure in this Category |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | N/A | |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | N/A | |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | N/A | |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | N/A | |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | N/A | |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|----------------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | No expenditure in this category. |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | |

Roscommon County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/ programmes

| General Obligations not specific to individual projects/ programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|---|--|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 3 | All relevant staff have been notified of their obligations under the PSC |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | IA attended training in Galway in June 2016 and internal training has been delivered by the Financial Management Accountant. There is a need for national relevant training. |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | 2 | A formal procedure is being developed and Relevant Agencies will be contacted in this regard and requested to submit relevant assurance |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | Recommendations from previous External Audits & Checks are notified to relevant parties for review and application. |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | Previous recommendations continue to be implemented where considered appropriate |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | Yes – Report certified, submitted and published |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Required Sample reviewed |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 2 | The process of ex-post evaluation is included at the final account stage with all outcomes assessed at this stage |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 2 | As above – where considered appropriate |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | Continuous process of evaluation of projects i.e. MD meetings and discussion at Budget time |

| | | |
|--|---|----------|
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 2 | As above |
|--|---|----------|

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|---|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | Appraisal was undertaken & project brief prepared for the relevant funding Department |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Appraisal was undertaken & project brief prepared for the relevant funding Department |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | n/a | n/a |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Yes and brief sent to Department for approval |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Yes where projects have reached this stage |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | n/a | n/a |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | n/a | n/a |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | n/a | n/a |
| 2.9 Was approval granted to proceed to tender? | n/a | n/a |
| 2.10 Were procurement rules complied with? | n/a | n/a |
| 2.11 Were State Aid rules checked for all supports? | n/a | Not applicable to Local Government |
| 2.12 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 |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | n/a | n/a |
| 2.14 Have steps been put in place to gather performance indicator data? | n/a | n/a |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---------------------------------------|
| 3.1 Were objectives clearly set out? | n/a | No programmes relevant to PSC in 2016 |
| 3.2 Are objectives measurable in quantitative terms? | n/a | No programmes relevant to PSC in 2016 |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | n/a | No programmes relevant to PSC in 2016 |
| 3.4 Was an appropriate appraisal method used? | n/a | No programmes relevant to PSC in 2016 |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | n/a | No programmes relevant to PSC in 2016 |
| 3.6 Did the business case include a section on piloting? | n/a | No programmes relevant to PSC in 2016 |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | n/a | No programmes relevant to PSC in 2016 |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | n/a | No programmes relevant to PSC in 2016 |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | n/a | No programmes relevant to PSC in 2016 |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | n/a | No programmes relevant to PSC in 2016 |
| 3.11 Was the required approval granted? | n/a | No programmes relevant to PSC in 2016 |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | n/a | No programmes relevant to PSC in 2016 |
| 3.13 If outsourcing was involved were procurement rules complied with? | n/a | No programmes relevant to PSC in 2016 |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | n/a | No programmes relevant to PSC in 2016 |
| 3.15 Have steps been put in place to gather performance indicator data? | n/a | No programmes relevant to PSC in 2016 |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Yes contracts in place |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Yes for the majority of projects |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Yes co-ordinators appointed commensurate with the scale of the project. |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Yes project managers/staff at appropriate grades appointed to projects commensurate with the scale of the project. |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 2 | In general monitoring reports were prepared. For all large scale projects formal monitoring was prepared regularly showing implementation against criteria. For smaller projects process was less formalized in that budgets/projects were less and more informal discussions about progress would continue during implementation phase. Will develop & introduce a more formal system of documenting / monitoring smaller scale projects. |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 3 | Yes |
| 4.7 Did budgets have to be adjusted? | 2 | If project budgets were required to be amended Change Orders were used. |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes changes made in a timely manner |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | 3 | On occasion. Project using Authority's own resources. |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | 3 | 2016 project did not warrant questioning viability |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Obtained approvals from Sanctioning Agency |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | 3 | No |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|--|---------------------------------------|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes. Spending Programme defined as part of the Annual Budget Process. |
| 5.2 Are outputs well defined? | 2 | Yes. National KPI's are in place for Local Government |
| 5.3 Are outputs quantified on a regular basis? | 2 | Yes. National KPI's are prepared annually. |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 2 | Yes monitoring and budget performance is in place. |
| 5.5 Are outcomes well defined? | 2 | Yes |
| 5.6 Are outcomes quantified on a regular basis? | 2 | Yes |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | Yes where appropriate |
| 5.8 Are other data compiled to monitor performance? | 3 | Yes performance management info is compiled on a regular basis in team plans, annual service delivery plans, IPM stats etc. |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | Yes continuous reviews of performance and service delivery in place |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ¹⁵ of programmes/projects? | 2 | As above |

¹⁵ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--|
| 6.1 How many post project reviews were completed in the year under review? | 1 | None up to the date of this report |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | n/a | |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | n/a | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 3 | Yes Summary of In Depth Review included in this document |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | n/a | Not as of yet |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | n/a | |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | n/a | |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | n/a | |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---------------------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | n/a | No programmes relevant to PSC in 2016 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | n/a | No programmes relevant to PSC in 2016 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | n/a | No programmes relevant to PSC in 2016 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | n/a | No programmes relevant to PSC in 2016 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | n/a | No programmes relevant to PSC in 2016 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | n/a | No programmes relevant to PSC in 2016 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | n/a | No programmes relevant to PSC in 2016 |

Sligo County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|--|---|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training) | 2 | All relevant staff and agencies have been notified of their obligations under the PSC. When training is undertaken additional clarifications will be issued where required. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | Guidance documentation has been circulated and training needs have been identified. Staff from Sligo County Council attended external training courses on the Public Spending Code during 2016 and when further training occurs staff from the Council will avail of this training. |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach. |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | N/A | Authority is not a Sanctioning Agency. |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | Recommendations are notified to relevant parties for review and application. |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | Recommendations are reviewed and are presently being implemented by relevant parties. |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | 2014, 2015 and 2016 report submitted and published. |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes the required sample to cover at least an annual average of 5% of total inventory values, over a three year rolling period was subjected to an in-depth review. |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 3 | Yes – standard part of Scheme Management for both TII, DTTAS and Department of Housing, Planning, Community and Local Government in relation to housing capital projects. |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 3 | Road Schemes that had final expenditure in 2016 and PP reviews discussed at TII meetings. |
| 1.11 Is there a process to follow up on recommendations of previous evaluations/Post project reviews? | 3 | Yes |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 3 | Yes- are used as a learning tool for future projects. |

Checklist 2: -To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|---|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | 3 | Yes, where required. |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | 3 | Was approved through the relevant funding Authority. |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | 3 | Was approved through the relevant funding Authority. |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | |
| 2.9 Was approval granted to proceed to tender? | 3 | |
| 2.10 Were procurement rules complied with? | 2 | Yes sample audit checks should be conducted to verify compliance. |
| 2.11 Were State Aid rules checked for all supports? | 3 | Yes where applicable. |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | Where costs were significantly higher re-tenders were issued. |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 2 | Each project would have budgets and expected outcome defined. Less formality where projects were smaller. |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | Yes project managers to track and monitor against objectives. |

Checklist 3: - New Current expenditure or expansion of existing current expenditure under consideration

| Current Expenditure being considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--------------------------------|
| 3.1 Were objectives clearly set out? | No Projects in this Category for 2016 | |
| 3.2 Are objectives measurable in quantitative terms? | No Projects in this Category for 2016 | |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | No Projects in this Category for 2016 | |
| 3.4 Was an appropriate appraisal method used? | No Projects in this Category for 2016 | |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | No Projects in this Category for 2016 | |
| 3.6 Did the business case include a section on piloting? | No Projects in this Category for 2016 | |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | No Projects in this Category for 2016 | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | No Projects in this Category for 2016 | |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | No Projects in this Category for 2016 | |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | No Projects in this Category for 2016 | |
| 3.11 Was the required approval granted? | No Projects in this Category for 2016 | |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | No Projects in this Category | |
| 3.13 If outsourcing was involved were procurement rules complied with? | No Projects in this Category for 2016 | |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | No Projects in this Category for 2016 | |
| 3.15 Have steps been put in place to gather performance indicator data? | No Projects in this Category for 2016 | |

Checklist 4: - To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 2 | Yes for all large projects, less formal for smaller scale projects. |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 2 | Yes for all large projects, less formal for smaller scale projects. |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | There were no major overruns on projects. |
| 4.7 Did budgets have to be adjusted? | 2 | There were a small number of instances where the budget had to be adjusted due to additional works required. |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | 2 | In small number of cases change in market conditions from original scheme necessitated the need for review of the business case. |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | 3 | |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Yes Sanctioning Authority approved increased costs where relevant. |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | No | |

Checklist 5: - To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Annual Budget defines the expenditure for the year. |
| 5.2 Are outputs well defined? | 2 | National KPI's set out. |
| 5.3 Are outputs quantified on a regular basis? | 2 | Yes, National KPI's are set annually. |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 2 | Budget monitoring on a monthly basis and regular team meetings to review activities carried out. |
| 5.5 Are outcomes well defined? | 3 | |
| 5.6 Are outcomes quantified on a regular basis? | 3 | |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | |
| 5.8 Are other data compiled to monitor performance? | 2 | Data available in individual sections/departments to monitor performance. |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 2 | Data available in individual sections/departments to monitor performance. |

Checklist 6: - To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review

| Capital Expenditure Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--|
| 6.1 How many post project reviews were completed in the year under review? | 1 | |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/a | |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/a | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | Not as yet | Will implement procedure to ensure projects recently ended are subject to post project review. |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | 2 | |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 3 | |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 3 | |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 1 | |

Checklist 7: - To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|-------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | No Projects in this Category for 2016 | |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | No Projects in this Category for 2016 | |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | No Projects in this Category for 2016 | |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | No Projects in this Category for 2016 | |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | No Projects in this Category for 2016 | |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | No Projects in this Category for 2016 | |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | No Projects in this Category for 2016 | |

Main issues arising from Checklist Assessment

The above checklists represent Sligo County Council's assessment of its compliance with the Public Spending Code. Overall, while there is a good level of compliance in most areas, the quality assurance process also has assisted in identifying areas where there are weaknesses and where improvements are required.

The authority has met the obligations in preparing and submitting to NOAC, the PSC report for the expenditure year ended 31st December 2016, which includes the completion of the required inventories and checklists and the conduction of an in depth review on the required sample of total inventory.

South Dublin County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/ programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|--|--|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 3 | Information on the PSC has been made available on the staff intranet. To increase awareness among staff an overview of the Public Spending Code is to be included as part the 2017 Corporate Procurement Training Programme Relevant staff attended DPFR training sessions in 2015, further centre led training would be welcomed. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Revised Guidance Note prepared by CCMA Finance Committee issued in February 2017 |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | n/a | |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 2 | Reports circulated and recommendations being addressed |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | Submitted on 31/05/2017 |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 2 | Post project reviews generally scheduled as part of project closure |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | - | None, see Checklist 6 |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | Various evaluation processes in place to inform resource allocation decisions, including monitoring KPIs, NOAC indicators, Audit Reports etc. |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 2 | |

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|---|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | Appropriate appraisal processes followed for projects > €5m |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | n/a | |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Yes, in conjunction with relevant stakeholders |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Approvals granted as part of agreeing the 3 year Capital Programme, annual budget process, and where applicable from external sanctioning authorities |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | 3 | Yes, where applicable |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | n/a | |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | |
| 2.9 Was approval granted to proceed to tender? | 3 | |
| 2.10 Were procurement rules complied with? | 3 | Guided by Procurement Plan 2015-2017 |
| 2.11 Were State Aid rules checked for all supports? | 3 | Where applicable |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 2 | Indicators have been specified for several projects, but could be improved for some areas |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|--|
| 3.1 Were objectives clearly set out? | 3 | Yes, as part of budget process, in line with departmental objectives in Corporate Plan as part of relevant strategy documents |
| 3.2 Are objectives measurable in quantitative terms? | 3 | Relevant indicators and statistics collated |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 2 | Where appropriate, the expenditure increase of greater than €0.5m at service level may be spread cross a number of smaller projects. |
| 3.4 Was an appropriate appraisal method used? | 2 | |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | n/a | |
| 3.6 Did the business case include a section on piloting? | n/a | |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | n/a | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | n/a | |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | n/a | |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | 3 | |
| 3.11 Was the required approval granted? | 3 | Yes, budget approved by elected members. Expenditure subject to normal controls via FMS and CE Orders and delegations where applicable |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | n/a | |
| 3.13 If outsourcing was involved were procurement rules complied with? | 2 | |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 2 | Relevant benchmark indicator and annual performance indicators specified |
| 3.15 Have steps been put in place to gather performance indicator data? | 2 | Regular reporting of KPIs in place |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Suitably senior managers assigned |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | Some overspend, but this was matched by an increase in project scope or deliverables. Budget adjustments subject to appropriate approvals. |
| 4.7 Did budgets have to be adjusted? | - | |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | 3 | No, project viability remained consistent |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | n/a | |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 2 | Authorisations approved by CE Order |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | n/a | No |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|--|---------------------------------------|--|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes, as part of annual budget and business planning processes, including PMDS and local KPIs |
| 5.2 Are outputs well defined? | 3 | Outputs are defined and reported on at appropriate intervals through a variety of measures including: Annual Departmental Plans, reports to Members, National Service Indicator Reports, local KPIs, reports to various statutory bodies and at regular management team meetings |
| 5.3 Are outputs quantified on a regular basis? | 3 | |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | |
| 5.5 Are outcomes well defined? | 3 | |
| 5.6 Are outcomes quantified on a regular basis? | 3 | |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | Unit costing are compiled for some programmes. |
| 5.8 Are other data compiled to monitor performance? | 2 | A variety of data specific to the programme is used to monitor performance, including budget reviews, progress reviews etc. |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | On-going reviews and project oversight |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ¹⁶ of programmes/projects? | 2 | Additional evaluation proofing could be done in some areas. LEAN Six Sigma program in place in SDCC may identify improvements in this area. |

¹⁶ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--------------------------------|
| 6.1 How many post project reviews were completed in the year under review? | - | None |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | n/a | No projects > €20m |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | n/a | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | n/a | |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | n/a | |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | n/a | |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | n/a | |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | n/a | |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|--|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | n/a | No applicable expenditure programme for 2016 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | n/a | |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | n/a | |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | n/a | |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | n/a | |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | n/a | |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | n/a | |

Tipperary County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|---|--|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 3 | All information available on PSC is circulated within the organization to keep appropriate staff fully informed. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | Ensure that all sections attend training. |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Adopted at Sector Level. |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | 3 | No projects relevant to PSC. |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | Findings have been disseminated to all sections. |
| 1.6 Have recommendations from previous QA reports been acted upon? | 3 | Recommendations have been circulated to the directorates for review and for future projects. |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | Yes |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 2 | A process will be put in place to ensure greater compliance with this in the future. |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 2 | 4 PPRs were carried out and their results were issued to the stakeholders. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | Yes |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 2 | Where appropriate. |

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | N/A | No projects > €20m |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Approval required to enable future grant draw downs. |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | N/A | N/A for 2016 |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | N/A for 2016 |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | Yes |
| 2.9 Was approval granted to proceed to tender? | 3 | Where required approval was granted. |
| 2.10 Were procurement rules complied with? | 3 | |
| 2.11 Were State Aid rules checked for all supports? | N/A | |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | Yes |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 3 | Each project that went to tender would have had detailed specifications and timelines. |
| 2.14 Have steps been put in place to gather performance indicator data? | 3 | Project leaders expected to monitor progress compared to initial targets. |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--|
| 3.1 Were objectives clearly set out? | 3 | Yes. Spending Programme Defined as part of the 2017 Annual Budget Process for 6 services where current expenditure being considered with 1 service being an expansion of a shared service which commenced in 2016. |
| 3.2 Are objectives measurable in quantitative terms? | 3 | National KPIs are in place for Local Government |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 3 | Where applicable |
| 3.4 Was an appropriate appraisal method used? | 3 | KPIs are established each year for specific services |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | 3 | |
| 3.6 Did the business case include a section on piloting? | 3 | The Shared Service was a pilot. |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | 3 | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | 3 | Process agreed at outset |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | 3 | Submitted and approved by Department |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | 3 | Considered as part of the 2017 Budget process. Business case resulted in new Shared Service pilot in 2016. The development of the Annual Service Plans will enhance this measurement. |
| 3.11 Was the required approval granted? | 3 | Approval as part of 2017 Budget Process |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | 3 | Shared Service on 5 year pilot basis with annual review. |
| 3.13 If outsourcing was involved were procurement rules complied with? | 3 | Where applicable |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 3 | National KPIs are in place for Local Government |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | Where National KPIs are in place for Local Government |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|---|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Yes where appropriate |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Relevant teams within departments met on regular basis |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Staff at the appropriate level, given responsibility for specific projects. |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Staff at the appropriate level given responsibility for specific projects |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Monitored v Budgets and timelines in most cases. |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | In most cases |
| 4.7 Did budgets have to be adjusted? | 3 | Yes adjusted where required up / down |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | No | |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | N/A | |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | To enable grant draw downs. |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | No | Updates to Mgt Team and Council Meetings at regular intervals. |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|--|---------------------------------------|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes. Spending Programme Defined as part of the Annual Budget Process |
| 5.2 Are outputs well defined? | 3 | National KPIs are in place for Local Government |
| 5.3 Are outputs quantified on a regular basis? | 3 | KPIs are established each year for specific services |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Yes Budget performance and monitoring is in place throughout the year. |
| 5.5 Are outcomes well defined? | 3 | Defined through the Annual Service Plans. |
| 5.6 Are outcomes quantified on a regular basis? | 3 | The development of the Annual Service Plans have enhanced this measurement. |
| 5.7 Are unit costings compiled for performance monitoring? | 3 | Where National KPIs are in place for Local Government |
| 5.8 Are other data compiled to monitor performance? | 3 | As part of the Annual Budget process. |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | As part of the Annual Budget process. |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ¹⁷ of programmes/projects? | No | Data to be collected to allow for future evaluation. |

¹⁷ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|--|
| 6.1 How many post project reviews were completed in the year under review? | 3 | 6 Projects completed in 2016, Four project reviews completed. Review on the remaining project will be completed in 2017. |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 3 | |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | 3 | For some projects this is the case, with reviews expected to be completed in 2017. |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 3 | Yes where applicable |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 2 | Yes where applicable |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 2 | Yes where applicable |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | | No programmes relevant to PSC in 2016 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | | No programmes relevant to PSC in 2016 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | | No programmes relevant to PSC in 2016 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | | No programmes relevant to PSC in 2016 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | | No programmes relevant to PSC in 2016 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | | No programmes relevant to PSC in 2016 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | | No programmes relevant to PSC in 2016 or 2015 |

Waterford City & County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/ programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|--|--|
| 1.1 Does the organisation ensure, on an on-going basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)? | 2 | |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation? | 2 | Training to be provided by sector |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | |
| 1.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | 2 | |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies? | 2 | |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | |
| 1.7 Has an annual Public Spending Code QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation's website? | 3 | |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | n/a | |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 2 | |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 1 | None carried out in 2016. Reviews to be carried out in 2017. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | |
| 1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions? | 2 | |

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|-------------------------|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | n/a | |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 2 | |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | n/a | |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 2 | |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | n/a | |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | n/a | |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted? | 2 | |
| 2.9 Was approval granted to proceed to tender? | 2 | |
| 2.10 Were procurement rules complied with? | 2 | |
| 2.11 Were State Aid rules checked for all supports? | 2 | |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 2 | |
| 2.13 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? | 2 | |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---|
| 3.1 Were objectives clearly set out? | 3 | Clearly set out through annual service plan and annual budget |
| 3.2 Are objectives measurable in quantitative terms? | 3 | |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 2 | |
| 3.4 Was an appropriate appraisal method used? | 2 | |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | n/a | |
| 3.6 Did the business case include a section on piloting? | n/a | |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | n/a | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | n/a | |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | n/a | |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | n/a | |
| 3.11 Was the required approval granted? | 3 | Yes, where applicable |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | n/a | |
| 3.13 If outsourcing was involved were procurement rules complied with? | n/a | |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 2 | Yes, where applicable |
| 3.15 Have steps been put in place to gather performance indicator data? | 2 | Yes, where applicable |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 2 | Will improve monitoring on an on-going basis |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 2 | To be improved |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | In the majority of cases |
| 4.7 Did budgets have to be adjusted? | 2 | With prior approval |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 2 | Will monitor |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | n/a | |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination? | n/a | |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Approval sought |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | n/a | |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|--|---------------------------------------|--|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | As part of Budget process |
| 5.2 Are outputs well defined? | 2 | National KPIs are in place as well as Local Service Plan |
| 5.3 Are outputs quantified on a regular basis? | 2 | National KPIs are in place as well as Local |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 2 | Through periodic reports |
| 5.5 Are outcomes well defined? | 3 | As in Annual service plan |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Through periodic reports |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | Where unit costs apply e.g Roads |
| 5.8 Are other data compiled to monitor performance? | 2 | |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | Team Development plans and other evaluation |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ¹⁸ of programmes/projects? | 2 | |

¹⁸ Evaluation proofing involves checking to see if the required data are being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data are not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---|
| 6.1 How many post project reviews were completed in the year under review? | 2 | One currently being carried out. Other Review to be scheduled. |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | n/a | |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | n/a | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 3 | See Quality Assurance Report |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | 2 | Reviews will be carried out |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 2 | Recommendations made are taken into account for future projects |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | n/a | |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 1 | Resources don't permit |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|-------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | n/a | |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | n/a | |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | n/a | |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | n/a | |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | n/a | |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | n/a | |
| 7.7 Were changes made to the organisation’s practices in light of lessons learned from reviews? | n/a | |

Westmeath County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/ programmes

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|--|---|--|
| 1.1 Does the organisation ensure, on an on-going basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)? | 2 | All relevant staff and agencies have been notified of their obligations under the PSC |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation? | 2 | Yes, but training is required on an on-going basis. We would benefit from structure and specific training for the LG Sector. |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach. |
| 1.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | N/A | No project relevant to the PSC |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies? | 3 | Yes, via internal audit tracker. |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | Some but not all. |
| 1.7 Has an annual Public Spending Code QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation's website? | 3 | Yes |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 1 | |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 1 | |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 1 | |
| 1.12 How have the recommendations of previous evaluations/post project reviews informed resource | 1 | |

| | | |
|-----------------------|--|--|
| allocation decisions? | | |
|-----------------------|--|--|

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|---|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | The only projects listed at this level are under the direction of other bodies who complete the appraisal |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Yes, in conjunction with the relevant government body/agency |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | N/A | N/A |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Yes, in conjunction with the relevant government body/agency |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Required to secure grants |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | N/A | The only projects listed at this level are under the direction of other bodies who complete the appraisal |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | The only projects listed at this level are under the direction of other bodies who complete the appraisal |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | Tenders were in line with approvals |
| 2.9 Was approval granted to proceed to tender? | 3 | Yes |
| 2.10 Were procurement rules complied with? | 3 | Yes |
| 2.11 Were State Aid rules checked for all supports? | N/A | |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | Yes |
| 2.13 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? | 2 | Yes, but not for every project. |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | Yes, but not for every project. |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--|
| 3.1 Were objectives clearly set out? | 3 | Outlined to Members of Council as part of the budget process |
| 3.2 Are objectives measurable in quantitative terms? | | To an extent |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | N/A | No new expenditure |
| 3.4 Was an appropriate appraisal method used? | N/A | No new expenditure |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | No new Projects/Programmes of this level |
| 3.6 Did the business case include a section on piloting? | N/A | |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | N/A | |
| 3.11 Was the required approval granted? | N/A | |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 3 | The expenditure will form part of the national KPIs |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | Yes |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|---|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 2 | Yes, but more structured system in place from 2017. |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 2 | |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | |
| 4.7 Did budgets have to be adjusted? | | Yes |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 2 | |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | 3 | No |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination? | N/a | N/A |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Yes, requirement for grant approval |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | 3 | No |
| 4.13 For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department? | N/a | N/A |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|--|--|--|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes as part of the Annual Budget process |
| 5.2 Are outputs well defined? | 3 | National KPIs are in place for Local Government |
| 5.3 Are outputs quantified on a regular basis? | 3 | KPIs are established each year for specific services |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Yes Budget performance and monitoring is in place. |
| 5.5 Are outcomes well defined? | 2 | Not in all cases but the agreement of the Schedule of Municipal District Works is helping. |
| 5.6 Are outcomes quantified on a regular basis? | 2 | Not in all cases but the agreement of the Schedule of Municipal District Works is helping. |
| 5.7 Are unit costings compiled for performance monitoring? | 3 | National KPIs are in place for Local Government |
| 5.8 Are other data compiled to monitor performance? | 3 | Yes Budget performance and monitoring is in place. |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | Yes Budget performance and monitoring is in place. |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ¹⁹ of programmes/projects? | N/A | Not at present |

¹⁹ Evaluation proofing involves checking to see if the required data are being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data are not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--------------------------------|
| 6.1 How many post project reviews were completed in the year under review? | N/A | None were carried out in 2016 |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | N/A |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 3 | |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | N/A | N/A |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | N/A | N/A |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | N/A | N/A |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | N/A | N/A |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---------------------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | No programmes relevant to PSC in 2016 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to PSC in 2016 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to PSC in 2016 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to PSC in 2016 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to PSC in 2016 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to PSC in 2016 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No programmes relevant to PSC in 2016 |

Wexford County Council

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

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|---|--|
| 1.1 Does the organisation ensure, on an on-going basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)? | 2 | All relevant staff & agencies have been notified of their obligations under the PSC |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation? | 2 | As training is rolled out within the sector it is expected that WCC staff will engage with this training |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach. |
| 1.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | N/A | No project relevant to the PSC |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies? | 3 | |
| 1.6 Have recommendations from previous QA reports been acted upon? | 1 | Not at this point – Issue relates to a project now with Irish Water |
| 1.7 Has an annual Public Spending Code QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation’s website? | 3 | Yes |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 2 | If and where appropriate |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | X | If and where appropriate |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | |
| 1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions? | 2 | If and where appropriate |

Checklist 2 - To be completed in respect of capital projects/programme & capital grant scheme that were under consideration in the past year

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|---|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | The only projects listed at this level are under the direction of other bodies who complete the appraisal |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Yes, in conjunction with the relevant government body/agency |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | N/A | N/A |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Yes, in conjunction with the relevant government body/agency |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Required to secure grants |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | N/A | The only projects listed at this level are under the direction of other bodies who complete the appraisal |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | The only projects listed at this level are under the direction of other bodies who complete the appraisal |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | Tenders were in line with approvals |
| 2.9 Was approval granted to proceed to tender? | 3 | Yes |
| 2.10 Were procurement rules complied with? | 3 | Yes |
| 2.11 Were State Aid rules checked for all supports? | N/A | N/A for Local Government |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | Yes |
| 2.13 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? | 2 | No |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | No |

Checklist 3: - To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|--|
| 3.1 Were objectives clearly set out? | 3 | Outlined to Members of Council as part of the budget process |
| 3.2 Are objectives measurable in quantitative terms? | | To an extent |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | N/A | No new expenditure |
| 3.4 Was an appropriate appraisal method used? | N/A | No new expenditure |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | No new Projects/Programmes of this level |
| 3.6 Did the business case include a section on piloting? | N/A | |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | N/A | |
| 3.11 Was the required approval granted? | N/A | |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | |
| 3.13 If outsourcing was involved were procurement rules complied with? | | |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 3 | The expenditure will form part of the national KPIs |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | Yes |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grant schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Yes where appropriate |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Yes where appropriate |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Internal co-ordinating team in place in most cases |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Internal co-ordinating team in place in most cases |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Progress reports were prepared in most cases |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | In most cases |
| 4.7 Did budgets have to be adjusted? | Yes | Yes, up and down |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | No | No |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination? | N/a | N/A |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Yes this would be a requirement for grant approval |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | 3 | No |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|--|---------------------------------------|--|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes as part of the Annual Budget process |
| 5.2 Are outputs well defined? | 3 | National KPIs are in place for Local Government |
| 5.3 Are outputs quantified on a regular basis? | 3 | KPIs are established each year for specific services |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Yes Budget performance and monitoring is in place. |
| 5.5 Are outcomes well defined? | 2 | The on-going development of the Annual Service Plans and SMDWs will enhance this measurement |
| 5.6 Are outcomes quantified on a regular basis? | 2 | The on-going development of the Annual Service Plans and SMDWs will enhance this measurement |
| 5.7 Are unit costings compiled for performance monitoring? | 3 | National KPIs are in place for Local Government |
| 5.8 Are other data compiled to monitor performance? | 3 | Yes Budget performance and monitoring is in place. |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | Yes Budget performance and monitoring is in place. |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ²⁰ of programmes/projects? | 2 | If and when appropriate |

²⁰ Evaluation proofing involves checking to see if the required data are being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data are not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 - To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---|
| 6.1 How many post project reviews were completed in the year under review? | 2 - 100% | |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | N/A |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A | N/A |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | N/A | N/A |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | N/A | Issue has arisen in terms of responsibility post Irish Water takeover of Water Services |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | N/A | N/A |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | N/A | N/A |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | N/A | N/A |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---------------------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | No programmes relevant to PSC in 2016 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to PSC in 2016 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to PSC in 2016 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to PSC in 2016 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to PSC in 2016 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to PSC in 2016 |
| 7.7 Were changes made to the organisation’s practices in light of lessons learned from reviews? | N/A | No programmes relevant to PSC in 2016 |

Wicklow County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/ programmes

| General Obligations not specific to individual projects/ programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|---|--|--|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 2 | Regular communication & training would be of benefit to the local authority |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | Staff which are tasked with collating the Quality Assurance aspect have attended briefing sessions. Further training would be beneficial for all budget holders. |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Heads of Finance Working Group developed guidelines for local authorities based on the Quality Assurance aspect of the PSC. |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | NA | Not applicable for the year in question as no funding over €0.5m was granted to bodies in WCC role as Sanctioning Authority. |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | Yes, NOACs reports have been circulated |
| 1.6 Have recommendations from previous QA reports been acted upon? | 3 | Yes |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | Yes |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | <i>Capital overall budget</i> €209,558,334 (21.95% assessed) <i>Current overall budget</i> €89,590,749 (8.13% assessed) <i>Total overall budget</i> €299,149,083 (17.81% assessed) |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 2 | Where applicable |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 2 | One post project review was completed during 2016. The remaining reviews have yet to commence. The reviews will be circulated as appropriate. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | Where applicable |
| 1.12 How have the recommendations of previous | 2 | Where applicable |

| | | |
|--|--|--|
| evaluations / post project reviews informed resource allocation decisions? | | |
|--|--|--|

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | Preliminary appraisals are carried in accordance with the sanctioning authorities guidelines |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Appropriate appraisal methods have been applied in accordance with the sanctioning authorities guidelines |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | NA | No projects or programmes exceeding €20m are under consideration |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Appraisals are carried in accordance with the sanctioning authorities guidelines |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Approval in Principle was granted by the Sanctioning Authority where appropriate |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | NA | NA |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | NA | No projects or programmes exceeding €20m are under consideration |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | 3 | Projects under consideration for year under review have not yet gone to tender. However, projects which have reached preparation for tender stage are in line with the approval in principle |
| 2.9 Was approval granted to proceed to tender? | 3 | Where appropriate, approval to proceed to tender has been granted or requested |
| 2.10 Were procurement rules complied with? | 3 | Where appropriate procurement rules have been complied with |
| 2.11 Were State Aid rules checked for all supports? | NA | NA |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | NA | Tender processes not yet complete |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 3 | Performance Indicators will be included in contracts where appropriate to allow for robust evaluation |
| 2.14 Have steps been put in place to gather performance indicator data? | 3 | Procedures are in place to monitor and assess performance |

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---|
| 3.1 Were objectives clearly set out? | 3 | Where appropriate |
| 3.2 Are objectives measurable in quantitative terms? | 3 | Where appropriate |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 3 | Spending increases/new programmes are in accordance with the Statutory Budgetary Process |
| 3.4 Was an appropriate appraisal method used? | 3 | Where appropriate |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | 3 | Spend is reviewed in accordance with the Statutory Budgetary Process and Annual Financial Statement Process |
| 3.6 Did the business case include a section on piloting? | NA | NA |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | NA | NA |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | NA | NA |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | NA | NA |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | 3 | Spending increases/new programmes are in accordance with the Statutory Budgetary Process |
| 3.11 Was the required approval granted? | 3 | Approved by the Members of WCC as part of the Statutory Budgetary Process |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | NA | NA |
| 3.13 If outsourcing was involved were procurement rules complied with? | 3 | Where appropriate |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 3 | Where appropriate |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | Where appropriate |

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|---|--|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Signed contracts are in line with the approval in principle where appropriate |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Meetings took place in accordance with contract management agreements as appropriate |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Programme co-ordinators are appointed where appropriate |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Project Managers are appointed at a suitable senior level where appropriate in accordance with the scale of the projects |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Reports were prepared |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 3 | In general |
| 4.7 Did budgets have to be adjusted? | 3 | Any adjustments required were carried out in a structured manner as appropriate |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | In general |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | 3 | In circumstances where funding was an issue, projects were re-scoped |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | 3 | Where appropriate |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Where appropriate |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | NA | No projects were terminated |

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|--|---------------------------------------|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes objectives are clearly defined |
| 5.2 Are outputs well defined? | 3 | Outputs are quantified on a regular basis, particularly in cases where National Performance Indicators are set |
| 5.3 Are outputs quantified on a regular basis? | 3 | Yes outputs are quantified on a regular basis where appropriate |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | There are performance indicators for measuring efficiency where appropriate |
| 5.5 Are outcomes well defined? | 2 | Where appropriate |
| 5.6 Are outcomes quantified on a regular basis? | 2 | Where measurable |
| 5.7 Are unit costings compiled for performance monitoring? | 3 | Where appropriate |
| 5.8 Are other data compiled to monitor performance? | 3 | Where appropriate |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | Effectiveness is quantified on a regular basis, particularly in cases where National Performance Indicators are set |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ²¹ of programmes/projects? | 3 | The current expenditure is subject to an audit by the Local Government Auditor. |

21 Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---|
| 6.1 How many post project reviews were completed in the year under review? | 3 | Post project review has been carried out in respect of one project. Three projects have yet to commence the post project review process stage |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | NA | NA |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | NA | NA |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | NA | NA |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | Yes | Yes - 2017 |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 3 | No lessons came out of the post project review that has been completed |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 3 | No, no changes were required |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 3 | No, they were carried out by project team on the review that has been completed |

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | NA | No current expenditure programmes ended or were discontinued in 2016 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | NA | No current expenditure programmes ended or were discontinued in 2016 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | NA | No current expenditure programmes ended or were discontinued in 2016 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | NA | No current expenditure programmes ended or were discontinued in 2016 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | NA | No current expenditure programmes ended or were discontinued in 2016 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | NA | No current expenditure programmes ended or were discontinued in 2016 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | NA | No current expenditure programmes ended or were discontinued in 2016 |