Roscommon County Council

Public Spending Code
Quality Assurance Report

Year ended
31ˢᵗ December 2020

submitted to

The National Oversight
and
Audit Commission (NOAC)

on
28ᵗʰ May, 2021

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1. Introduction

Circular 13/13: The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service - Standard Rules & Procedures was issued in September 2013 implementing a comprehensive set of expenditure appraisal, Value for Money requirements and related guidance covering all public expenditure.

In July 2019 the Public Spending Code (PSC) was amended to update the central technical references and economic appraisal parameters in the Code. In December 2019 the Public Spending Code was further amended as it applies to capital expenditure, updating the Guidelines for the use of Public Private Partnerships and consolidating PSC guidance on the website of the Department of Public Expenditure and Reform(which can be found at: https://www.gov.ie/en/publication/public-spending-code/)

The requirements in the PSC are based on employing good practices at all stages of the expenditure life cycle. Every organisation needs to assure itself that the expenditure practices it employs are of an acceptable standard, that it consistently maintains these standards and if there are deficiencies that they are identified and addressed. Departments and other public service organisations also need to assure themselves that the expenditure practices employed by organisations reporting to them and to whom they may provide funding are of an appropriate standard.

Local Authorities and all bodies in receipt of public funding are obliged to comply with the requirements of the Code. Each Local Authority is required to complete a self-assessment, PSC Quality Assurance process and publish an annual report which is signed by the Chief Executive. The PSC was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. Local Authority sector specific Guidance Notes V.4, were prepared and updated by the CCMA Finance Committee, following agreement with Department of Public Enterprise and Reform(DPER). The primary changes in this version of the Guidance notes are:
- Revision to the Project Lifecycle
- Revision to the Capital Checklists No. 2 and No. 6.
- Replacement of Project Inventory to align with DPER version

2. Project Lifecycle

The Project Lifecycle refers to the series of steps and activities which are necessary to take the proposal from concept to completion and ex-post project evaluation. Projects vary in size and complexity but all projects can be mapped to the following project lifecycle structure. There are six stages in the lifecycle. The current version of the PSC Guide reflects a revised lifecycle which better aligns with the realities of project delivery. Previous guidance was focused primarily on the economic appraisal of capital projects. The updated PSC Guide maintains the focus on appraisal but broadens to highlight the importance of rigorous project preparation, earlier engagement with aspects of design and delivery, more informed approaches to costing and fuller consideration of risk. There is also a greater focus on affordability and financial feasibility. Finally, the revised lifecycle will facilitate better central monitoring of public investment delivery and alignment with the Investment Projects and Programmes Tracker:
1. Strategic Assessment
2. Preliminary Business Case
3. Final Business Case (including design, procurement strategy and tendering)
4. Implementation
5. Review

6. Ex-Post Evaluation

3. Quality Assurance Reporting Requirements

The PSC sets out a number of reporting requirements at the various stages of the Expenditure Life Cycle of a project or programme. This paragraph addresses the reporting requirements associated with the Quality Assurance element of the code only. Under the PSC public bodies are required to establish an internal, independent, quality assurance procedure involving annual reporting on how organisations are meeting their Public Spending Code obligations. This current obligation involves a 5 step process as follows:

- **Step 1** - Draw up inventories of projects/programmes at the different stages of the Project Life Cycle. The person responsible for the Quality Assurance process should be satisfied that they have a full and complete inventory.
- **Step 2** - The Organisation should publish summary information on its website of all procurements in excess of €10m, related to projects in progress or completed in the year under review. 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.
- **Step 3** - Complete the 7 checklists contained in the PSC. Only one of each checklist per Local Authority is required. Checklists are not required for each project/programme. The QA process for verifying the accuracy of responses on the checklist is based on a sample of projects/programmes and is Step 4 of the process.
- **Step 4** - Carry out a more in-depth check on a small number of selected projects/programmes.
- **Step 5** - Complete a short summary report for the National Oversight and Audit Commission (NOAC). The report, which will be generated as a matter of course through compliance with steps 1-4, should be submitted by the end of May in respect of the previous calendar year.

4. Inventory of projects/programmes (Step 1 of QA Process)

The following section details the inventory of Roscommon County Council, compiled in accordance with the "Public Spending Code" requirements. The current and capital projects are categorised in the three stages:
- Expenditure under consideration
- Expenditure being incurred
- Expenditure completed or discontinued

The table at Appendix 1 lists a summary of the number of projects/programmes of the compiled inventory for Roscommon County Council. The table at Appendix 2 details the total inventory listing by anticipated cost and analysed by category and value.

Expenditure being considered
For the purpose of this report, Roscommon County Council has assumed the definition of "Being Considered" as covering all projects that were at the very early stages of inception and where no/very minimal monies have been incurred in progression of the concept/project with anticipated expenditure in excess of €0.5m

Expenditure being incurred
A summary of the inventory projects/programmes, incurring expenditure within the year in question with anticipated expenditure in excess of €0.5m

Expenditure completed or discontinued

Roscommon County Council has defined "recently ended" projects as those where the final account and retentions have been paid and the account is closed.

5. Published Summary of Procurements (Step 2 of QA Process)

Summary details of all procurements (capital and current) where the value exceeds €10m are required to be published under a heading PROCUREMENT/PROJECT PROGRESS. The list must be published by 31st May each year and should include specified information for each project/procurement greater than €10m regardless of its status. All €10m + projects/procurements will remain on the list until they have been reported as completed.

There is currently no procurement of this type in Roscommon County Council and therefore a nil report has been published. (Link below):

http://www.roscommoncoco.ie/en/About_Us/Business-Units/Finance/Procurement/Procurement-over-%E2%82%AC10-million/

6. Assessment of Compliance (Step 3 of QA Process)

There are 7 Checklists and the purpose of the checklists is to provide a self-assessment overview of how compliant Roscommon County Council is with the PSC. As part of the process the following revised high level checklists have been completed:

Checklist 1: General obligations not specific to individual projects/programmes.

Checklist 2: Capital projects/programmes & capital grant schemes that were under consideration in the past year.

Checklist 3: New current expenditure under consideration in the past year.

Checklist 4: Capital projects/programmes & capital grants schemes incurring expenditure in the year under review.

Checklist 5: Current expenditure programmes incurring expenditure in the year under review.

Checklist 6: Capital projects/programmes & capital grant schemes discontinued in the year under review

Checklist 7: Current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.

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
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	PMDS process facilitates requests for the delivery of job specific training
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Some Business Unit have provided training on the updated PSC i.e. Relevant NRRO

				staff has received training on TII Project Appraisal Guidelines (PAG) which are aligned with the PSC.
Q 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		The relevant funding agencies guidance documents are aligned with the PSC.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A		No funding of this level is given to external agencies
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3		Where appropriate
Q 1.6	Have recommendations from previous QA reports been acted upon?	3		All projects are progressed in lines with Funding agencies guidance documents
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3		Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3		Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? 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		Some sanctioning authorities require ex post evaluation forms. Not all projects are at this stage.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	N/A		None
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3		Yes based on sanctioning authorities requirements
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3		The relevant funding agency guidance documents are updated on a regular /periodic basis, i.e. Project Management

				Guidelines, Project Appraisal Guidelines, Cost Management Guidelines, Environmental Guidelines.

Checklist 1 was completed using checklist data from main expenditure Areas: Economic Development, Housing, and the National Regional Roads Office

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	Comment/ Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes as relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes

Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	3	All relevant Roads projects are progressed in accordance with TII Guidelines. Note that a number of current NRRO projects pre-date the requirement to prepare a SAR as introduced under the revised PSC (Dec. 2019).
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

*Checklist 2 was completed using checklist data from main expenditure Areas: Economic Development, Housing, and the National Regional Roads Office.

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
Q 3.1	Were objectives clearly set out?	3	Public lighting Retro fit programme using energy saving lights
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes, economic and environment objectives

		Self-Assessed Compliance Rating: 1	Comment/Action Required
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	Retro fit programme, In line with National Policy
Q 3.4	Was an appropriate appraisal method used?	N/A	See 3.3
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	No	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Procurement rules will be complied with
Q 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	
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	

*Checklist 3 was completed using details from Retro Fit Public Lighting project which is the only current programme under this heading

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	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	All projects are progressed in line with sanctioning authorities guidelines

Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where a steering committee is a requirement of the project
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes where appropriate
Q 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
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes in line with funding authorities requirements
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	N/A	All deviations with regards to budgets or time schedules agree with relevant funding agency
Q 4.7	Did budgets have to be adjusted?	N/A	See 4.6
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/A	Scope of one Housing project had to be adjusted
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	See. 4.9 Yes (viability of 11% of project)
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
Q 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 4 was completed using checklist data from main expenditure Areas: Economic Development, Housing, and the National Regional Roads Office.

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
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Annual Service Delivery Plans (SDP) and Budgets

Q 5.2	Are outputs well defined?	3	Yes, SDP, KPI's, SLA's PMDS, Budgets, Grants
Q 5.3	Are outputs quantified on a regular basis?	3	Yes if relevant
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, see 5.2
Q 5.5	Are outcomes well defined?	3	Yes where relevant
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, see 5.2
Q 5.7	Are unit costings compiled for performance monitoring?	3	Where relevant
Q 5.8	Are other data complied to monitor performance?	3	Where relevant
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	See 5.2
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	PSC QA process, Internal Audit assurance

Checklist 5 all current expenditure in excess of €500,000.

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 –	Comment/ Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	None	Sufficient time has not lapsed for project completion reports
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	The relevant funding agency guidance documents are updated on a regular /periodic basis, i.e. Project Management Guidelines, Project Appraisal Guidelines, Cost Management Guidelines, Environmental Guidelines to take into account lessons learned at a national level.

		Self-Assessed Compliance Rating: 1-3	
Q 6.3	How many Project Completion Reports were published in the year under review?	None	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	None	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	None	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	See 6.2
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

*Checklist 6 was completed in respect of Economic Development and Roads General 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
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

*Checklist 7 is not applicable as no current expenditure programmes were discontinued in 2020

Notes:

(a) Roscommon County Council estimated their compliance on each item on a 3 point scoring scale as

follows:

- o Scope for significant improvements = a score of 1
- o Compliant but with some improvement necessary = a score of 2
- o Broadly compliant = a score of 3

(b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

(c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal / evaluation requirements the annual number of formal evaluations, economic appraisals, project completion reports[1] and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Main issues arising from Checklist Assessment
The 7 completed check lists show the result of a self-assessment exercise completed by various Directorates and Business Units of the Council in relation to compliance with the Public Spending Code. Overall, these checklists present a good level of compliance with the Code for 2020.

Checklist 1: Provides an overview of the awareness and compliance with the Public Spending Code and its requirements across the Council, which is particularly evident with large scale projects, in all three categories, being considered, being incurred and discontinued/ended. However, the exercise highlighted the need for local authority specific training to be rolled out at a national level, in respect of the revised PSC in January 2020. Training could be carried out remotely.

Checklist 2: Shows broad compliance with the code.

Checklist 3: Shows only one new Revenue Project were being considered during the year.

Checklist 4: Shows that Capital Projects are broadly compliant with the code.

Checklist 5: Shows broad compliance with the code.

Checklist 6: Shows broad compliance with the code.

Checklist 7: Not applicable as no revenue code was discontinued

7. In-Depth Checks (Step 4 of QA Process)

This section covers the in-depth checks that were conducted as part of the Quality Assurance Process. The projects reviewed represent the required 1% of revenue expenditure for 2020 and 2.1% of the capital project inventory which equates to 6.4%, 3-year average 2018-2020.

Rates Restart Grants for micro, small and medium commercially (SME) rated businesses. In Depth Check Summary (1% of Revenue Project Inventory)

The following section presents a summary of the findings of this In-Depth check on the administration of the Restart Grant Scheme for SME commercially rated businesses in County Roscommon between May and December, 2020.

Summary of In-Depth (SME)
Roscommon County Council through its Rates Business Unit is responsible for the administration of Commercial Rates within County Roscommon. The Restart Grants which form the basis of this in-depth review, was managed by the Rates team, as they have an in-depth knowledge of the Rates process and systems and also the local knowledge in respect of a significant number of businesses operating it the county, which was required to manage the programme effectively. All expenditure and income was managed through the council's Revenue Account.

At an administrative level, the programme was overseen by the Financial Management Accountant, with day to day responsibility managed by two Staff Officers, with the support of a Clerical Officer. In house, (Firmstep) and external (Ascendas) information technology systems, facilitated the project implementation, including the application process and self-certification. The Finance Business Unit, processed the Restart Grant payments and carried out the relevant tax clearance checks.

As part of the in-depth check the Internal Audit Unit interviewed the Financial Management Accountant and ongoing consultation with the Rates Staff Officers and the IT specialist, who provided access to all the available systems. The in-depth check looked at the entire process including legislation, application forms, frequently asked questions, clarifications, financial and non-financial data on IT systems. A review was carried out on a small number of applications on Firmstep, their subsequent validation and approval recommendation and final approval on Ascendas and payment on Agresso FMS, to test if sufficient, reliable, accurate and timely information was available for a future audit. An analysis was carried out of expenditure on Ascendas and subsequent payments on Agresso. No material difference was found. Payments to small number of suppliers remain parked on Agresso due to tax clearance cert issues.

Overall, based on the in-depth check of the programme, taking into account the speed at which it was rolled out and the ongoing changes to the programme during the year, I am satisfied that the Restart Grants was paid to commercially rated businesses, based on 2019 Rates levies. I am also satisfied that the application process was in line with national requirements as set out in their application form and self-certification was provided as part of each application for grant aid. As the process was based on self-certification, business accounts were not provided. In order to test eligibility criteria, as part of any future audit, a sample of 2019 and 2020 individual business accounts would have to be obtained. Proof that staff had been re-employed by the relevant business would also be required. I am satisfied that the programme in Roscommon was operated in accordance with available guidelines and therefore is **broadly compliant** with the principles of the Public Spending Code.

Active Travel Project (Capital Project)
In Depth Check Summary (2.1% of Capital Project Inventory for 2020 and 6.4% 3-year average 2018-2020)

Summary of In-Depth Check
The following section presents a summary of the findings of this In-Depth Check on **Active Travel Projects**

Project Description
The Programme for Government published in June 2020 included significant and ambitious targets for the development of walking and cycling schemes. As part of that overall Programme, €50 million was made available to the National Transport Authority (NTA) for the funding of walking and cycling projects in local authorities across the country during 2021. The aim of this funding is to support the development of high-quality urban cycling and walking infrastructure, in towns and villages across the country.

Projects Submitted and allocations received
Initial proposals in respect of 15 projects ranging in cost from €12,000 to €5,000,000 were submitted to the NTA for consideration through the Roads and Transportation and Economic Development Business Units of Roscommon County Council. Applications related to projects in 12 separate towns and villages throughout the county. Initial Funding Allocations in the sum of €2,397,000 was allocated in respect of 2021 expenditure. It is anticipated that projects which do not receive 100% funding during 2021, will receive funding in the subsequent years.

Description of Programme Logic Model

Objectives: The delivery of accessible walking and cycling routes in an economic, efficient and effective manner.

Inputs: Financial, local authority staff, contractors, project management documentation and IT systems

Activities: Projects will be managed in line with NTA guidance documents, with activities to include project identification, application for funding, concept, planning, design and construction management including tendering for services and project management

Outputs: The project will result in the development of a number of high quality walking and cycling infrastructural routes predominantly in towns and villages throughout the county and will provide safe user access and inter connectivity between key locations

Outcomes: Segregated walking and cycling, which is safe accessible and well used by the public, leading to reduced carbon omissions and improved mental and physical health of the population

Next steps

The NTA have hosted a webinar to cover the scope, structure, processes and the 2021 priorities under the NTA Active Travel programme and they are working collaboratively with local authorities to progress the projects. Preliminary applications for initial projects were submitted in early 2021. Roscommon County Council has received notification in relation to the grant allocations for a number of projects during 2021. The process of developing in-depth applications is currently underway. Specific Local Authority staff will be assigned to manage and oversee the process. Once the in-depth applications receive gateway approval, projects will proceed to Phase 1, based on agreed protocol with the NTA. This may include the following documentation, depending on the value of each project:

- Project Brief;
- Project Appraisal Plan;
- Project Execution Plan;
- Feasibility Working Cost;
- Phase 1 Gate Review Statement

The deliverables will be agreed with the NTA as the projects progress. NTA must sign off on Phase 1 prior to the commencement of Phase 2 (planning) and Phase 3 detailed design and procurement. Based on findings of the in-depth review on the proposed **Active Travel** Capital Project, the audit opinion is that while the process is currently at concept stage, the necessary processes, systems and people are in place to ensure that the project will be adequately managed and have the required oversight to ensure value for money is at its core and therefore is ***broadly compliant*** with the relevant requirements of the Public Spending Code.

8. Conclusion

The inventory outlined in this report lists the current and capital expenditure that is being considered, being incurred and completed or discontinued.

While Roscommon County Council has no procurement in excess of €10 million in 2020, it has published a nil return its website.

The checklists completed by the Council show *broad compliance* with the Public Spending Code.

The in-depth checks carried out on a selection of programmes did not highlight any major issues which reflect negatively on the Council's compliance with the code and, overall, there is satisfactory assurance on the level of compliance in the organisation.

Areas for improvement for future years' requirements have been identified and communicated to the relevant Business Units, with a view to ensuring continued focus on compliance with the Public Spending Code on an ongoing basis.

9. Certification

This Annual Quality Assurance Report reflects Roscommon County Council's assessment of compliance with the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Signed by:

Eugene Cummins
Chief Executive

Date: 25/5/21

Section A: Introduction

This introductory section details the headline information on the programme or project in question.

Programme or Project Information	
Name	Restart Grants for commercially rateable micro, small and medium sized(SME) Businesses
Detail	During 2020, the Government provided funding through the local government sector by way of financial support to SME commercially rateable businesses who were significantly impacted by Covid 19.
Responsible Body	Roscommon County Council
Current Status	Expenditure being Incurred
Start Date	May 2020
End Date	December 2020
Overall Cost	€8, 253,100 which forms part of the overall expenditure of €11,244,970 in D09:Economic Development and Promotion in Appendix 2 of the Unaudited AFS 2020

Project Description
Following the impact of Covid19 on the business sector, including many business closures, and the proposed phased re-opening of the economy, the Government through the auspices of the Department of Housing, Planning and Local Government, the Department of Business Enterprise and Innovation (DBEI), and Enterprise Ireland agreed a suite of measures to support micro and small businesses. The Restart Grants was administrated through the 31 local authorities, to eligible commercially rated businesses, by way of financial support. Grants under the scheme were intended to make a contribution to costs associated with reopening, ongoing fixed costs and costs of developing the business and re-employing staff. Due to the nature of the pandemic and the changing face of the road opening map, there were several iterations of the Restart Grant, with the inclusion of medium sized businesses in the Restart Grant Plus Scheme.

Payment of the Restart Grant
The Restart Grant was equivalent to the eligible business rates demand in respect of calendar year 2019, subject to a minimum of grant payment of €2,000 and a maximum of €10,000. The payment of the rates demand, did not form part of the eligibility criteria.

Restart Grant
The restart grant was launched on the 22nd May, 2020 and went live on Roscommon County Council's website on the 29th May, subject to the following criteria:

Eligible Business must:
- Operate from a commercially rateable premises and either pay rates or have rates paid on their behalf, which are attributable to the business premises occupied.
- Have a turnover of less than €5m and have 50 or less employees.
- Have suffered a projected 25%+ loss in revenue from 1st April to 30th June 2020.
- Commit to remain open or to reopen if closed.
- Declare their intention to retain employees that are benefitting from the Temporary Wage Subsidy Scheme (TWSS).

An online system was developed at a national and local level for the administration of the scheme, with an initial closing date for receipt of completed online applications of 31st August 2020, however, due to the introduction of the Restart Grant Plus Scheme, the Restart Grant Scheme was closed on the 22nd July, 2020. As part of the application process, each business was required to self-certify that they met the eligibility criteria.

Ineligible Businesses:
- Multiple chain stores, i.e. a business that is a non-financially independent branch of a group of chain stores which is owned and managed by a single entity.
- Non-commercial organisations such as community and sporting premises (including charity shops and community and sporting premises with a bar) are not eligible.
- Businesses that do not operate from commercially rateable premises (tradesmen, service providers, etc.).
- Premises that were vacant prior to the Covid-19 emergency in March 2020.

Service Level Agreement
A Service Level Agreement (SLA) was put in place in respect of the governance, delivery, funding and oversight arrangement for the initial funding stream of Restart Grants. Parties to the SLA were Roscommon County Council, The Department of Business, Enterprise and Innovation, the Department of Housing Planning and Local Government and Enterprise Ireland. However, the copy of the SLA provided for Audit purposes did not include a signature of a representative of the Department of Housing, Planning and Local Government. At the time of the in-depth review a template SLA had been developed for the Restart Grant Plus Scheme, but a signed copy was not made available.

Restart Grant Plus
Following the announcement of the July Stimulus, the Department introduced the Restart Grant Plus (RGP) Scheme for SME's. Key changes to the Restart Grant Plus Scheme include:

- The grant represented the amount of the rates assessment for the premises for 2019 with a minimum grant of €4,000 and a maximum grant of €25,000 (or maximum of €15,000 for businesses that received the maximum €10,000 under the original Restart Grant Scheme).
- Medium sized companies were eligible for Restart Grant Plus, where they had up to 250 employees.
- Increased eligibility Non-rateable B&Bs, sports clubs with commercial activities and trading charity shops (Note: Non rated B&B's must apply to Failte Ireland)

Qualifying criteria
A business must:

- Be a commercial rateable business and in the local authority rates system.
- Have suffered a 25% loss of expected turnover between 1 April and 30 June 2020.
- Have less than 250 employees and turnover less than €25m.
- Commit to remain open or to reopen if closed.
- Declare its intention to re-employ staff in receipt of the Temporary Wage Subsidy Scheme Closing date for applications is 30th September 2020.

Applicants that applied under the original Restart Grant Scheme did not need to re-apply, instead they were required to complete an Online Declaration Form. First time applicants were required to complete an Online Application Form. Issues arose in relation to applicants who had not applied for the original scheme, due to the earlier than advertised closing date, based on the introduction of the new scheme. An Appeals process was put in place to regularise the situation.

Further Grants
Two further top up Grants were implemented; a 30% top up grant based on the Restart Grant Plus payment and a 40% top up grant specific to wet pubs. Applications were not required for the top up grants, and payments issued automatically based on details provided as part of the Restart Grant and Restart Grant Plus application process.

Legislation and Guidance Documents
Due to the financial pressure placed on businesses during the lockdown, the scheme was rolled out in a relatively short timeframe. This resulted in a lack of legislation and guidelines regarding how the Covid Business Restart Grants were to be administered by Local Authorities. Changes to submission deadlines and other scheme changes, significantly increased the workload for the Rates Staff Officers, and other administrative staff as they endeavored to assess eligibility, process applications and issue grants in a very short timeframe. The Grant Application forms, which included a self-declaration confirming eligibility for the scheme, the accompanying frequently asked questions, the Service Level Agreement and the Restart Grant Scheme – Basic Principles document, provided the basis for decision making in Roscommon County Council. At a national level, the Restart Grant Working Group provided regular clarifications, based on queries submitted by local authority staff. This resulted in 269 clarifications up to the end of December, 2020.

Systems for accepting and processing Applications
All applications were received on line, through the Firmstep portal. The online application replicated the application form provided by the Local Government Management Agency (LGMA). It provided a unique reference number for each applicant, and an audit trail in relation to the application process, the validation process and the approval process. This includes a notes tab, which contains details of all communications with the grant applicant. Where further information was required the applications were referred back to the applicant and any updates resulted in an updated application. Where an

applicant received the Restart Grant, they did not have to submit a further application for the Restart Grant Plus, but instead completed a declaration form on line, which is available to view on Firmstep.

The Ascendas Grant Application and Approval System was developed to manage the validation and approval process for grants. This system had built in controls, which provided a systematic basis for the award of each grant, based on 1. Rates levied in 2019 and 2. The grant eligibility criteria. Those IT systems were of significant benefit to staff as they worked towards meeting deadlines. Payments were processed through the Agresso Financial Management System (FMS).

Grants Processed in Roscommon

A total of €8,246,600 was paid to 876 individual Businesses in County Roscommon. The total number of individual grants paid was 2,539. Additional expenditure in the sum of €6,500 related to advertising in local media. Total expenditure in respect of the scheme amounted to €8,253,100. A total of €8,242,244 was recouped from the DETE. The majority of businesses received between 2 and 3 Grants. Wet Pubs received up to four grants. The table below show the expenditure by grant type. Staff costs in respect of the provision of this service is not included in statistics, as the cost of staffing the project was not recoupable.

Restart Grant Type	Amount €	Number of Businesses Grant Aided
Covid Restart Grant	2,536,773	838
Covid-19 Restart Grant Plus	4,511,790	875
Restart Grant Plus 30% Top up	1,165,565	806
Restart Grant Plus 40% Top up for Wet Pubs	32,472	20
Total Grants paid between 4 Grant types	**8,246,600**	**2539**

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for the Operation of the Housing Grants Scheme. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

	Inputs	Activities	Outputs	Outcomes
- To provide a contribution to commercially rated SME's, towards the cost of re-opening or keeping a business operational and re-connecting with employees and customers. - Help prevent the spread of Covid 19. - Accommodate the re-employment of staff on the TWSS - For the Rates base to remain viable post pandemic	- Human resources: Internal Staff and external support from Ascendas - Financial resources both at local and national level - Information Technology Systems - Legislation, guidance, service level agreements - Support at national level through the Restart Grants Working Group which provided clarification in relation to eligibility criteria	- Staff assigned to manage the IT systems, the application process and the payments process. - Advertise the scheme on media outlets - Contact individual rates payers to achieve maximum buy-in to the process. - Check on line applications were valid. That they: 1. Valid Rates payers and had an LAID number, 2. Were compliant with the eligibility criteria, 3. Had completed the self-declaration form and provided the required undertakings - Implement a robust checking system, by contacting each applicant to 1. Verify they had applied for the Grant 2. To check the bank account details were correct. - Approving or rejecting applications based on compliance with eligibility criteria and local knowledge - seeking further information as required - Follow up with queries - Verify Tax compliance through Revenue Online System	- The award of grants to eligible businesses, resulting in 2536 grant payments to 876 Businesses in the sum of €8,246,600 - Business assisted in defraying ongoing fixed costs, e.g. utilities, insurance, refurbishment - Measures in place to ensure employee and customer safety. A framework was provided for businesses to remain open or to re-open in line with the Governments road opening map. - Measures put in place to re-employ staff on the TWSS in line with the application process. - Businesses contributed to the local economy by employing trades people to put safety measures in place.	- Essential services remained open and available to the local community throughout the pandemic. - Closed businesses were accommodated to reopen and continue to contribute to the local economy post pandemic. - Citizens continue to shop local, support local businesses and reduced their carbon footprint. - Through providing financial support, Councils Rate base remains viable. - The grants provided a lifeline for businesses and assurance to staff on the TWSS regarding re-employment post re-employment, therefore pandemic, impacted positively on their mental health. - Local economy remains viable post the pandemic, making Roscommon towns and villages places where citizens can continue to work, live, do business and invest.

- Process payments
- Recoup expenditure
- Managing income and expenditure
- Report to the Department on expenditure on a weekly basis from 28th August
- Preparing reports for the management team and elected representatives.

Description of Programme Logic Model

Objectives: The objective of the Restart Grants was to support micro businesses and SME's to remain viable throughout the pandemic, so that they could remain open or re-open in line with the Governments roadmap. An additional element of the grant was to facilitate the re-employment of staff who were in receipt of the temporary wage subsidy scheme due to the Business temporary closure. The implementation of a programme of work which the grant accommodated, help prevent the spread of Covid 19.

Inputs: Three staff members of the Rates Business Unit, comprising two Staff Officers and one Clerical Officer administered the scheme. They were supported by the Financial Management Accountant who oversaw the schemes rollout and provided final approval in respect of payments. An Assistant Staff Officer in Finance processed grant payments and checked tax compliance, the Analyst Developer managed the Information Technology systems and provided ongoing IT support. The scheme was financed at national level through various government departments. A number of IT systems assisted with the efficient and effective operations of the programme.

Activities: The activities in this programme range from implementing and testing the IT systems, building knowledge and expertise with regard to the process, liaising with business owners, various Government Departments, Senior Management, and the Elected representatives, assessing applicant's eligibility, approving and rejecting grants, implementing and managing the appeal process, payment of grants to eligible applicants , recoupment of expenditure and weekly monitoring and reporting of application numbers, including value and current status.

Outputs: 876 Businesses were supported through the award of between 1 and 4 grants, with a total expenditure in the sum of €8,246,600. This facilitated some businesses to remain open and accommodated others to re-open in line with the Government road map. It also provided assurances to staff on the TWSS that they would be re-employed as the economy re-opened. A further €6,500 related to advertising and staff costs were not recoupable as part of the scheme.

Outcomes: As the pandemic continues, it is not certain what the outcome of the programme will be. It is hoped that through the provision of much needed funds, businesses can remain viable, and be in a position to reopen and reemploy staff on the TWSS scheme, in line with the governments roadmap. It is also hoped that the rates base at county level can survive, but as the country remains in lockdown, there is no evidence base to support this currently.

Section B - Step 2: Summary Timeline of Project/Programme

The operation of the Restart Grant Scheme provided a stimulus package to SME's, who were significantly impacted by Covid 19, during 2020. The timelines below outline the milestones applicable to the programme during the year.

March, 2020	Many businesses were significantly impacted by Covid 19, with all but essential businesses closing.
May, 2020	Government Introduced the Re-Start Grant for SME's. Local Authorities commenced the process of implementing the scheme.
July, 2020	The Government introduced the Re-start Plus Grant for SME's.
21st August 2020	Appeals process opened for Businesses whose Grant Application was rejected and for Businesses who had not applied for the Re-Start Grant prior to the amended closing date.
21st September, 2020	40% Top up Grant for Wet Pubs announced
7th October, 2020	30% Top up Grant announced
May –Dec, 2020	Staff in the Rate Business Unit of Roscommon County Council - advertised the programme - develop and implemented an online system to accept applications - managed all iterations of the application process through the on line facility - Approved and rejected application in line with available information and local knowledge - Informed themselves of changes to the programme through the regular updates received from the Restart Grant Working Group - Processed payments to eligible applicants - Managed the appeals process - Recouped expenditure from DETE - Reported on expenditure to Elected Representatives and DHLGH

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the provision of the Restart Grant Scheme.

Project/Programme Key Documents	
Title	**Details**
1. Annual Budget 2020	As Covid 19 impact occurred post budget preparation, there was no budget allocated to this expenditure stream, however, staff costs were included in the budget expenditure under the relevant headings.
2. Agresso Financial Management System	All expenditure at individual grant payment level to Businesses and income per recoupment from Enterprise Ireland is available to review on Agresso Financial Management System
3. Information Technology Systems	**Firmstep**- The Grant application process was managed on line through the Firmstep System. **Ascendas Grant Application Approval System**- Once applications were assessed in Firmstep, they were uploaded to Ascendas, where they were validated, and received initial and finally approved, or were rejected as appropriate. **ROS Revenue on line system** - all relevant grant payments were assessed on ROS for Tax Clearance purposes prior to payment **Agresso FMS**- Grant payments processed through this system Relevant information is available to view on various IT systems.
4. Legislation, Guidance Documents, polices, procedures etc	Circular Finance 08/2020 accounting treatment for Restart grants. Please see Project Description/legislation and Guidance Documents above.
5. Service Level Agreement	A Service Level Agreement is in place for the Restart Grant. Not signed by DHLGH. A template agreement for the Re-start Grant Plus scheme was provided as part of the request of documents as part of this in-depth check.
6. Other Reports	Reports were prepared on a weekly basis for submission to EI, commencing on the 28th August, 2020. Summary Reports of income and expenditure at year end are also available.
7. Data Processing Agreement	Under GDPR a Data Agreement is required for Sharing Personal Information, with any 3rd Party.
8. Allocation of funding from DETE/EI	Notification of allocations was provided by the LGMA through email correspondence.

9. Unaudited AFS 2020	In addition to Agresso and Accendas, expenditure in relation to this programme is shown in Appendix 2 of AFS 2020 under D09:Economic Development and Promotion
10. Finance Business Unit Team Development Plan and Organisational Chart	Those documents set out the operations and objectives of the Rates Unit including reporting and supervision arrangements.

Key Document 1: Annual Budget 2020. Due to the speed at which Covid 19 impacted the Country, the budget provided under D09: Economic Development and Promotion, did not include any expenditure for Restart Grant. Staff costs were however provided for as part of the budgetary process.

Key Document 2: Agresso Financial Management System: All payments to individual applicants and income from EI are available to review on Agresso.

Key Document 3: Information Technology Systems:

- **Firmstep-** All grant applications were submitted via Firmstep
- **Ascendas Grant Application Approval System-** Once applications were assessed and approved on Firmstep, they were exported to Ascendas, where they were validated, and received initial and final approval, or rejection as appropriate. Details in relation to phone calls, validation of applications and bank account details was also managed on this system.
- **ROS Revenue on line system** - All relevant grant payments were assessed on ROS for Tax Clearance purposes prior to payment
- **Agresso FMS-** Payments were processed though the Agresso FMS system

Key Document 4: Legislation, Guidance Documents, polices, procedures etc: One Circular was provided as part of the in-depth report data gathering exercise. Circular Finance 08/2020 which provided the Agresso FMS accounting treatment for Restart grants.   Please see Project Description/Legislation and Guidance Documents for further details.

Key Document 5: Service Level Agreements: A Service Level Agreement (SLA) is in place for the Restart Grant Scheme, however, the copy provided for the in-depth review process was not signed by the DHLGH. An SLA for the Restart Grant Plus scheme was also developed, but signed copy not provided.

Key Document 6: Other Reports: Reports were prepared on a weekly basis for submission to EI, commencing on the 28th August, 2020. Those Reports advise in relation to the status of all applications on hand. Summary Reports of all income and expenditure at year end are also available.

Key Document 7: Data Processing Agreement: Under GDPR a Data Processing Agreement is required for Sharing Personal Information with a 3rd party.

Key Document 8: Notification of the allocation of funding from DETE/EI was forwarded to each local authority by the Local Government Management Agency(LGMA).

Key Document 9: The Unaudited Annual Financial Statement 2020: Expenditure in relation to this programme is shown in Appendix 2 as part of D09: Economic Development and Promotion. The document is available on Roscommon County Council's website http://www.roscommoncoco.ie/en/Download-It/Finance-Publications/Annual_Financial_Statement/Annual-Financial-Statement-For-Year-Ended-31st-

The Audited AFS will be available later in 2021 once it is approved by the External Auditor of the Local Government Audit Service.

Key Document 10: Finance Business Unit Team Development Plan and Organisational Chart: Those documents, set out roles and responsibilities of staff and is readily available.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out in respect of the Restart Grants programme, 2020. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Legislation, Guidance Documents	To provide criteria within which the programme was to be operated. To enable testing and analysis of the implementation of the programme including grant approvals and rejections. To ascertain if the process implemented was in line with legislative provisions.	One Circular was provided as part of the Grant Scheme: Circular Finance 08/2020 accounting treatment for Restart grants, for Agresso FMS.

Restart Grant Scheme – Basic Principles document provided an overview of the basis for the grant awards.

The Award Criteria was outlined in the Grant Application forms, which also included frequently asked questions.

A Service Level Agreement was in place for the initial Restart Grant Scheme, which sets out the criteria.

The LGMA developed a specific portal.

A significant number of clarifications issued on a regular basis with regards to the implementation of the grant process, totalling 269 by end December, 2020. |

Policies, Procedures	To ensure task was carried out in compliance with DHPLG Circulars and Guidance and best practice and as a reference for auditing the programme	Due to the urgency with which the programme was implemented, procedure manuals were not developed- *see the SLA*
Access to IT Systems: Firmstep, Ascendas, Agresso, ROS-Revenue on line	To get an overview of each system, and to test if they contain sufficient, reliable, relevant and useful information to document programmes and processes.	A number of IT systems were in place or developed as part of the Restart Grant Process.
Grant Application forms including all documentary evidence required as part of a grant application	To assess the eligibility of each applicant who was awarded a grant based on details provided. To assess grant refusals including reasons for refusal. To review appeals To ascertain if: - the self-declaration was completed in all cases. - a decision to award/refuse a grant was made in all instances. - there was a process for identifying duplicate applications	All applications were submitted on line and were therefore available to review. It should be noted that eligibility criteria was based on self-declaration. Local authorities were only obliged to carry out sensibility checking, where they had documentary evidence to hand i.e. Business Account. Rates Staff Officers local knowledge played a key role in the process.
Unique identifier for each grant type and for each grant applicant	• To differentiate between each grant type and each applicant • To assess the number of applications per grant type and applicant. • To identify the number of grant awards per grant type and applicant. • To assess the length of time applicants are awaiting grant approval • To determine if there are any blockages in the programme • To determine if the programme represents value for money • To review participation levels in the programme and ascertain the number of eligible commercially rated	A comprehensive list of applications made under four grant types is readily available, with a unique identifier for each applicant. Date of receipt of applications and payment dates are available, and there are notes on files at each decision gate.

	properties who availed of the restart grant.	
Details of non-grant expenditure	• Monitor compliance with EU, National and local procurement obligations • To review if best value for money was obtained	Agresso FMS shows details of advertising related expenditure
Financial analysis	To monitor: • The cost of the scheme overall • Grant payments to each individual business • Non grant related expenditure • Recoupments • Accountability • Transparency • Segregation of duties • Value for money	Yes. Agresso Financial Management System and Ascendas
Notification of Grant Allocation from the DHPLG	To balance the programmes allocation against the actual expenditure and recoupments. To test that all money allocated by the Department were lodged to the FMS.	Yes, on file.

Data Availability and Proposed Next Steps

Data Availability
Due to the urgency with which this programme was developed, there was a significant lack of legislation. However, guidance on the operation of the scheme was provided in the form of :

- **Grant application forms** outlined award criteria and included Frequently Asked Questions to provide clarity to Grant applicants in relation to the process
- **Restart Grant Scheme – Basic Principles document** which provided an overview of the basis for the grant awards
- **A Service Level Agreements** - which set out the award criteria
- The **LGMA** developed a specific **Restart Grant portal**
- A significant number of clarifications issued on a weekly basis with regard to the implementation of the grant process, totalling 269 by end December, 2020.

The development of the **Firmstep** on-line application system was based on the application form provided by the LGMA and the national roll out of **Ascendas Grant Application Approval System** was of significant importance in the progression of the programme. Both of those systems contain records of the application and grant award process. Tax clearance was checked on Revenues ROS on-line system and payments were processed and expenditure recouped through Agresso FMS. All this data is readily available.

Self-Declaration Forms
The award of the various iterations of the Restart Grant, was based on a self-declaration process by the applicant, in respect of the following criteria:
- The business had suffered a trading loss of 25% or more of expected turnover between 1 April and 30 June 2020.
- The business will remain open or will reopen
- The business has or intends to retain those employees currently receiving TWSS.

The self-declaration form is available to view on each application on Firmstep.

Reports
A number of expenditure reports are available to view, including weekly statistical reports and financial reconciliation reports.

Proposed Next Steps
DBEI advised as part of the SLA that they: *"will arrange to procure the necessary independent audit and evaluation of expenditure under the Scheme, in line with Public Financial Procedures, the Public Spending Code and Circular: 13/2014 - Management of and Accountability for Grants from Exchequer Funds. It will also arrange for spot checks of grant recipients to ensure compliance with the Scheme. In so doing it will seek, in advance, the views of both EI and the LGMA on the most appropriate methodology and scope of the audit and spot checks."*
While it is prudent to carry out an independent audit and evaluation in respect of the income and expenditure relevant to each local authority under the Restart Grants Scheme, the following has to be considered in relation to the audit of grant recipients:

- A very limited timeframe was available for the validation, approval, award and payment of grants under this scheme.
- Sufficient timely legislation and guidelines may not have been available throughout the course of the programme rollout, against which award criteria can be definitively tested
- There were significant changes in the scheme requirements over a short timeframe
- Some of the clarifications provided by the Working Group are open to interpretation
- While local knowledge on behalf of the Rates Team was useful, the approval of applications was primarily based on self-declaration
- Due to Revenue deadlines for submitting 2020 Business Accounts, it will be some time before a loss of a business turnover can be verified.
- As of April, 2021 a significant number of businesses remain closed due to ongoing level 5 restrictions, albeit that some businesses may have reopened for short periods during 2020.

Ongoing state support is being provided to businesses experiencing significant financial loss during 2021 and until all businesses are permitted re-open as part of the governments roadmap, the impact of this funding stream on the ability of businesses to re-open and remain viable cannot be determined.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the operation of the Restart Grant Scheme based on the findings from the previous sections of this report.

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

Local Authority Revenue programmes do not generally fall under the PSC delivery model as they are based on day to day expenditure and not the creation of an asset. Notwithstanding that, as part of the implementation of the National Restart Grant Scheme, a specific job code was set up in Agresso FMS to manage all income and expenditure in respect of the scheme. IT systems were developed to manage applications and grant awards, with an agreed protocol put in place to manage the process, including management oversight and recoupment of expenditure. The SLA sets out the rights and responsibilities of each party to the agreement.

This programme was managed at National Level. Each Local Authority had responsibility, for processing applications, issuing payment approvals and the payment of grants under the Scheme. They were also responsible for ensuring that relevant applicants were tax compliant, prior to the payment of the grant. It has no responsibility for funding to meet approved grants. As part of the SLA the DBEI had undertaken to procure the necessary independent audit and evaluation of expenditure under the Scheme.

Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?

An amount of data is available on various IT systems as previously outlined, which would enable a full evaluation of all applications received. Validation, follow up, approval recommendation and final approval is also documented on each file. All income and expenditure in respect of the programme is also clearly identifiable. While a declaration form was completed by each applicant to state *"I confirm that Roscommon County Council may access the data supplied in my ReStart grant application for the purposes of this application"*. It is not clear at this time, if the required data would be made available by individual applicants, or indeed if each applicant who completed the declaration in good faith could have known the extent of pandemic, which has resulted in businesses only opening for a short period of time in 2020 and remaining closed well over 12 months after the initial lockdown. In addition, it is unclear if sufficient and relevant information was provided for the implementation of the programme in a timely manner, such as would be required to carry out a robust evaluation of the programme.

What improvements are recommended such that future processes and management are enhanced?

It is acknowledged that a primary objective of the Business Restart Grant was to provide financial aid to smaller businesses in a timely manner during this crisis, however, Internal Audit recommends that it would be beneficial to have improved legislative and regulatory guidance provided by Government Departments for initiatives like the Restart Grant, where significant public funds are expended.

SLA's should be drafted in a timely manner, signed by all relevant parties to the Agreement and made available for guidance purposes to staff with responsibility for managing the process. Those documents should also be made available as part of a data gathering exercise, for any future audit.

All advertisements should be processed through the company whicch was awarded the contract for the provision of the service.

Where business accounts are available they should be reviewed and checked against criteria provided in the relevant application forms.

The relevant government department should complete a post evaluation review of the process, to include lessons learned. This should include a file which lays out the chronological order in respect of

the changes made throughout the process, to enable effective evaluation of compliance with the programme.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this in-Depth check on the administration of the Restart Grant Scheme for SME commercially rated businesses in County Roscommon between May and December, 2020.

Summary of In-Depth Check

Roscommon County Council through its Rates Business Unit is responsible for the administration of the Commercial Rates within County Roscommon. The Restart Grants which forms the basis of this in-depth review, was managed by the Rates team, as they have an in-depth knowledge of the Rates process and systems and also local knowledge in respect of a significant number of businesses operating within the county, which was required to manage the programme effectively. All expenditure and income was managed through the council's Revenue Account.

At an administrative level, the programme is overseen by the Financial Management Accountant, with day to day responsibility being managed by two Staff Officers, with the support of a Clerical Officer. In house and external IT support was availed of throughout the course of the programme. The Finance Business Unit, processed the Restart Grant payments and carried out the relevant tax clearance checks.

As part of the in-depth check the Internal Audit Unit interviewed the Financial Management Accountant and had ongoing consultation with the Rates Staff Officers and the IT specialist, who provided access to all the available systems. The in-depth check looked at the entire process including legislation, application forms, frequently asked questions, clarifications, financial and non-financial data on IT systems. A review was carried out on a small number of applications on Firmstep, their subsequent validation and approval recommendation and final approval on Ascendas and payment on Agresso FMS, to test if sufficient, reliable, accurate and timely information was available for a future audit. An analysis was carried out of expenditure on Ascendas and subsequent payments on Agresso. No material difference was found. Payments to a small number of suppliers remain parked on Agresso due to tax clearance cert issues.

Overall, based on the in-depth check of the programme, taking into account the speed at which it was rolled out and the ongoing changes to the programme during the year, I am satisfied that the Restart Grants was paid to commercially rated businesses, based on 2019 Rates levies. I am also satisfied that the application process was in line with national requirements as set out in their application form and that self-certification was provided as part of each application for grant aid. As the process was based on self-certification, business accounts were not provided. In order to test eligibility criteria, as part of any future audit, a sample of 2019 and 2020 individual business accounts would have to be obtained. Proof that staff had been re-employed would also be required. I am satisfied that the programme in Roscommon was operated in accordance with available guidelines and therefore is **broadly compliant** with the principles of the Public Spending Code.

Section A: Introduction

This introductory section details the headline information on the programme or project in question.

Programme or Project Information	
Name	Active Travel – Capital Projects
Detail	The development of high-quality urban cycling and walking infrastructure, in towns and villages across County Roscommon. The projects will be provided through the council with funding support from the National Transport Authority(NTA) on behalf of the Department of Transport, Tourism and Sport
Responsible Body	Roscommon County Council
Current Status	Being considered
Start Date	2021
End Date	2023
Overall Cost	€10,417,000

Project Description

The Programme for Government published in June 2020 included significant and ambitious targets for the development of walking and cycling schemes. As part of that overall Programme, €50 million was made available to the National Transport Authority (NTA) for the funding of walking and cycling projects in local authorities across the country during 2021. The aim of this funding is to support the development of high-quality urban cycling and walking infrastructure, in towns and villages.

Eligible projects under the Active Travel Programme

The fund is part of the NTA Sustainable Transport Measures Grant (STMG) programme and proposals for initial projects were sought for roll out during 2021, under the following headings:

a) New or improved access to town centres, schools or other major destinations for walking and/or cycling;
b) New or upgraded cycle facilities, providing segregation from motorised traffic on key routes in and approaching towns and villages;
c) New footpaths for pedestrian connections or upgrading/renewal of existing footpaths;
d) Filtered permeability schemes, conferring "short-cut" advantage to pedestrians and / or cyclists to access key local destinations;
e) New or improved urban greenways, providing for commuter connectivity in addition to recreational /amenity use, with linkages to the town street network. *(Please be aware that rural / amenity greenways will continue to be funded through the Department of Transport. This NTA fund is intended for town-centre greenways, addressing utilitarian / commuter / local urban trips);*
f) Conversion of temporary COVID interventions to permanent layouts;
g) Improved access to public transport, including improved waiting facilities in town centres;
h) Development of focussed transport studies for larger towns, to identify networks and projects for implementation later in this programme.

Projects Submitted and allocations received

Initial proposals in respect of 15 projects ranging in cost from €12,000 to €5,000,000 were submitted to the NTA for consideration through the Roads and Transportation and Economic Development Business Units of Roscommon County Council. Applications related to projects in 12 separate towns and villages throughout the county.

Initial funding allocations in the sum of €2,397,000 was allocated in respect of 2021 expenditure. It is anticipated that projects which do not receive 100% funding during 2021, will receive further funding in subsequent years 2022 and 2023.

Programme Administration

NTA Project Approval Guidelines, dated December, 2020 and the NTA Project Reporting System (PRS), will underpin the governance of the programme, and provide certainty to both the Local Authority as Sponsoring Agency, and the NTA as Approving Authority, regarding the funding and delivery of projects. It is proposed that the design and delivery of these projects will be facilitated through the National Road Regional Design Offices, who, subject to agreement, will also provide oversight through a steering committee. The NTA Eligibility Capital Expenditure Guidelines will provide guidance to Sponsoring Agencies on the eligibility of expenditure items for grant funding by the NTA.

The core principles for a cost to be eligible for reimbursement under the NTA's capital grant programmes are set out in the guidance documents as follows:

Core Cost Eligibility Principles

- That the particular cost is necessary for the successful implementation of the project;
- That the arrangements for incurring the particular cost accords with general legislative and national policy guidance, including in relation to public procurement;
- That the particular project is managed in accordance with the project management guidelines issued by the NTA;
- That the cost has been included in the project cost information notified to the NTA and has been included in the approved grant funding amount; and
- That the liability for the particular cost has been incurred.

Subject to projects proceeding, recoupable costs under the funded project are be categorised under the following headings:

(a) External Consultancy/Advisory costs;
(b) Contractor costs;
(c) Staff and labour costs;
(d) Land and property costs; and
(e) Other costs

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for **Active Travel Projects 2021 to 2023**. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Inputs	Activities	Outputs	Outcomes
• Increased recourse to cycling and walking as a means of transport • Access for all • Value for Money • Safe routes for walkers and cyclists developed	Finance: NTA Resources: Proposed LA Staff to include 1 Senior Executive Engineer (or equivalent) and 1 Administration Staff Guidance material: - Circular 13/2014 "Management and Accountability for Grants from Exchequer Funds - NTA Project Approval Guidelines - NTA Cost Management Guidelines - NTA's Eligibility Guidelines dated August 2019	15 separate funding applications prepared and submitted to the NTA for consideration in 2021 /2023 including supporting documentation and maps. Projects include • Footpaths • Public lighting • Cycle lanes • Traffic calming Successful projects will be managed through a combination of internal resources and public procurement: • Tender preparation • Tender evaluation • Tender award • Construction management and oversight • Monthly Progress Reports to NTA -covering progress, expenditure, timelines, and significant issues.	• The development of safe and accessible cycling and walking infrastructure • Delivery of quality projects to an agreed scope, timeline and budget • Value for money achieved	• Reduced carbon emissions • Safe and accessible infrastructure • Improved physical and mental health

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– NTA Project Reporting System (PRS)	• Monthly oversight Meetings between the LA and the NTA • Post Implementation evaluation

Description of Programme Logic Model

Objectives: The delivery of accessible walking and cycling routes in an economic, efficient and effective manner.

Inputs: Finance by NTA, local authority staff, contractors, project management documentation and IT systems

Activities: Projects will be managed in line with NTA guidance documents, with activities to include project identification, application for funding, concept, planning, design and construction management including tendering for services and project management

Outputs: The project will result in the development of a number of high quality walking and cycling infrastructural routes predominantly in towns and villages throughout the county and will provide safe user access and inter connectivity between key locations.

Outcomes: Segregated walking and cycling, which is safe, accessible and well used by the public, leading to reduced carbon omissions and improved mental and physical health of the population.

The following section tracks the **Active Travel Projects** from inception to conclusion in terms of major project/programme milestones

Timelines for projects is 2021/2023

Projects are currently at concept stage, projects being considered in 2020.

Projects must receive initial approval from the NTA, prior to any expenditure being incurred early 2021.

Roscommon County Council will complete in-depth application forms during Q2 2021

The Local Authority will obtain NTA approval at all relevant gates, in line with the NTA Project Management Guidelines and Project Approval Guidelines updated December, 2020.

Approved projects will progress to through the relevant gates to completion

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **Active Travel projects**

Project/Programme Key Documents	
Title	**Details**
NTA Document	• NTA Project Management Guidelines • NTA Project Approval Guidelines • NTA Design Guidance for National Cycle Routes
Application for Funding (current project phase)	• Proposed Project list submitted to NTA • Individual Project Applications

Project commencement
Phase 1 Concept & Feasibility
(next Phase)
	Phase 1 comprises of the following documentation: -
	   • Project Brief;
	   • Project Appraisal Plan;
	   • Project Execution Plan;
	   • Feasibility Working Cost;
	   • Phase 1 Gate Review Statement
	The documentation required will be agreed with the NTA as the projects progress.
	
	NTA must sign off on Phase 1 prior to the commencement of Phase 2 planning and Phase 3 detailed design and procurement

Key Document 1: As this project is in the being considered phase of the PSC, documents are in preliminary phase of development at this time, with minimal expenditure to date.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **Active Travel Projects**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Application for funding	To evaluate projects and cost	Available
NTA project approval	To identify approved projects and approved expenditure limits	Available
Detailed applications and application approval	To identify specific projects for review and evaluate outcomes against set objectives as outline in the application form	Key deadlines during 2021-2023
Minutes of Meetings between NTA and LA	To identify any issues, concerns, to review agreed gateway and project implementations	Part of the award criteria. Should be available as projects commence
Expenditure	To test against eligible costs and award criteria	Specific job codes should be available on Agresso FMS once projects commence
Income	To check for timely recoupments and to validate against agreed project expenditure	As project progress all recoupments should be uploaded to the Project Management System in line with eligibility criteria
Contract design and award for Concept, Planning, Design and Project Construction	To test procurement rules were appropriately applied and contract award implemented in line with set tender award criteria.	All contracts should be available to view on e-tenders
KPI's	To check outputs and outcomes	It is anticipated that KPI's will be developed as part of project planning and design

Data Availability and Proposed Next Steps

Next steps

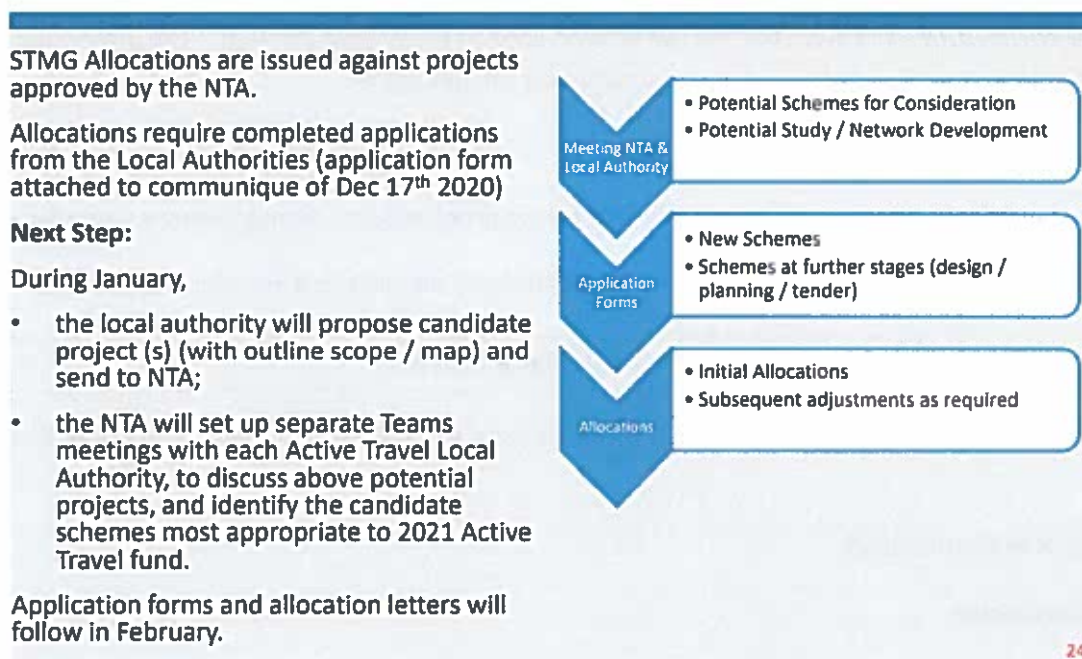The NTA have hosted a webinar to cover the scope, structure, processes and the 2021 priorities under the NTA Active Travel programme and they are working collaboratively with local authorities to progress the projects. Preliminary applications for Initial projects were submitted in early 2021. Roscommon County Council has received notification in relation to grant allocations for a number of projects during 2021.

The process of developing in-depth applications is currently underway. Specific Local Authority staff will be assigned to manage and oversee the process. Once the in-depth applications receive gateway approval, projects will proceed to Phase 1, based on agreed protocol with the NTA. This may include the following documentation, depending on the value of each project: -

- Project Brief;

- Project Appraisal Plan;

- Project Execution Plan;

- Feasibility Working Cost;

- Phase 1 Gate Review Statement

The deliverables will be agreed with the NTA as the projects progress. NTA must sign off on Phase 1 prior to the commencement of Phase 2 (planning) and Phase 3 detailed design and procurement.

The projects which will commence during 2021 will follow the steps outlined in the chart below.

STMG Allocations are issued against projects approved by the NTA.

Allocations require completed applications from the Local Authorities (application form attached to communique of Dec 17th 2020)

Next Step:

During January,

- the local authority will propose candidate project (s) (with outline scope / map) and send to NTA;

- the NTA will set up separate Teams meetings with each Active Travel Local Authority, to discuss above potential projects, and identify the candidate schemes most appropriate to 2021 Active Travel fund.

Application forms and allocation letters will follow in February.

Meeting NTA & Local Authority
- Potential Schemes for Consideration
- Potential Study / Network Development

Application Forms
- New Schemes
- Schemes at further stages (design / planning / tender)

Allocations
- Initial Allocations
- Subsequent adjustments as required

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The following section looks at the key evaluation questions for **Active Travel projects** based on the findings from the previous sections of this report.

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

This project is at the initial development stages, with detailed funding applications currently being prepared. The NTA project approval guidelines set out clear criteria in relation to the required approval at each gateway i.e. concept, planning and detailed design. Assistance will also be made available to local authorities if required, via the NTA 8 firm technical consultancy framework. As each projects moves through the key milestones, it is anticipated that the standards set put in the public spending code, will be complied with through robust planning and design and oversight by both internal staff and the NTA.

Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?

The initial documentation is available and will be built upon as the project develops. The project hasn't been sufficiently developed at this stage to provide any further details.

What improvements are recommended such that future processes and management are enhanced?

It is premature at this point to have any recommendations as the project is still at concept stage.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **Active Travel Projects**

Summary of In-Depth Check

Project Description

The Programme for Government published in June 2020 included significant and ambitious targets for the development of walking and cycling schemes. As part of that overall Programme, €50 million was made available to the National Transport Authority (NTA) for the funding of walking and cycling projects in local authorities across the country during 2021. The aim of this funding is to support the development of high-quality urban cycling and walking infrastructure, in towns and villages across the country.

Projects Submitted and allocations received

Initial proposals in respect of 15 projects ranging in cost from €12,000 to €5,000,000 were submitted to the NTA for consideration through the Roads and Transportation and Economic Development Business Units of Roscommon County Council. Applications related to projects in 12 separate towns and villages throughout the county.

Initial funding allocations in the sum of €2,397,000 was allocated in respect of 2021 expenditure. It is anticipated that projects which do not receive 100% funding during 2021, will receive funding in the subsequent years.

Description of Programme Logic Model

Objectives: The delivery of accessible walking and cycling routes in an economic, efficient and effective manner.

Inputs: Financial, local authority staff, contractors, project management documentation and IT systems

Activities: Projects will be managed in line with NTA guidance documents, with activities to include project identification, application for funding, concept, planning, design and construction management including tendering for services and project management

Outputs: The project will result in the development of a number of high quality walking and cycling infrastructural routes predominantly in towns and villages throughout the county and will provide safe user access and inter connectivity between key locations.

Outcomes: Segregated walking and cycling, which is safe accessible and well used by the public, leading to reduced carbon omissions and improved mental and physical health of the population.

Next steps

The NTA have hosted a webinar to cover the scope, structure, processes and the 2021 priorities under the NTA Active Travel programme and are working collaboratively with local authorities to progress the projects. Preliminary applications for Initial projects were submitted in early 2021. Roscommon County Council has received notification in relation to the grant allocations for a number of projects during 2021.

The process of developing in-depth applications is currently underway. Specific Local Authority staff will be assigned to manage and oversee the process. Once the in-depth applications receive gateway approval, projects will proceed to Phase 1, based on agreed protocol with the NTA. This may include the following documentation, depending on the value of each project: -

- Project Brief;
- Project Appraisal Plan;
- Project Execution Plan;
- Feasibility Working Cost;
- Phase 1 Gate Review Statement

The deliverables will be agreed with the NTA as the projects progress. NTA must sign off on Phase 1 prior to the commencement of Phase 2 (planning) and Phase 3 detailed design and procurement.

Based on findings of the in-depth review on the proposed **Active Travel** Capital Project the audit opinion is that while the process is currently at concept stage, the necessary processes, systems and people are in place are ensure that the project will be adequately managed and have the required oversight to ensure value for money is at its core and therefore is *broadly compliant* with the relevant requirements of the Public Spending Code.

Public Spending Code Quality Assurance Report 2020

Publication of any single procurement greater than €10m regardless of its status in line with Step 2 of the Public Spending Code requirement.

Summary details of all procurements (capital and current) where the value exceeds €10m are required to be published under a heading PROCUREMENT/PROJECT PROGRESS on each local authority's website. The list must be published by 31st May each year and should include the information for each project/procurement greater than €10m regardless of its status. All €10m + projects/procurements will remain on the list until they have been reported as completed.

Notes: The requirement to publish relates specifically to procurement and not the project so where a project is reported at over €10m the interpretation here is that the project is examined and only the elements of that project that were the subject of a procurement process for a contract in excess of €10m needs to be reported. Therefore, if a project with a total expenditure in excess of €10m is made up of procurements assigning more than one contractor and none of these contracts exceed the €10m threshold then there is no requirement to include them in the list for publication.

PROCUREMENT/PROJECT PROGRESS.

Roscommon County Council, currently has **no single procurement** current or capital at stage of the programme life cycle with a value in excess of €10million

Appendix 1

Expenditure being Considered - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Housing & Building		€	€	€			
A06 6 Units Windmill Rd, Elphin	Infill housing development	€	€	€	2022	978,533	100% Government Funded Stage 1 costs Approval 07/12/2020
A06 4 Units Lakeview Hts, Boyle	Infill housing development	€	€	€	2022	694,857	100% Government Funded Stage 1 costs Approval 18/12/2020
Total A Housing and Building		€	€	€		1,645,390	
Road Transportation and Safety							
B02 #161 Athlone North	Pavement Overlay	€	€	€		1,000,000	100% Government Funded TII : 2021 Allocation received from TII
B02 N5 Morephe	Pavement Overlay	€	€	€	2021	1,000,000	100% Government Funded TII : 2021 Allocation received from TII
Active Travel : projects to be determined during 2021	Development of high quality walking and cycling infrastructure	€	350,000	€	2023	10,417,000	100% Government Funding
B05 Public Lighting	Retro fit programme using energy saving lights	1,209,303	€	€	2021	Revenue Budget	
Total Road Transportation and Safety		1,209,303	350,000	€		12,417,000	
Development Management							
ORI5 2020 Mote Park	Mote Park enhancement and viewing tower	€	€	€	2023	555,555	90% Government Funded
URDF Cat A 2020	Putting spokes back in the town	€	€	€	2023	12,264,646	75% Government Funded
Total Development Management		€	€	€		12,820,201	100% Government Funded
Environmental Services							
E10 Civil Defence Head Quarters construction programme	Civil Defence Head Quarters construction programme	€	€	€	2025	1,000,000	100% RCC Funded
Environmental Services		€	€	€		1,000,000	
Overall Expenditure		€ 1,209,303	€ 350,000	€		€ 27,902,591	

Expenditure being incurred - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Housing & Building									
A01 Maintenance/Improvement of LA Housing Units	Maintenance/Improvement of LA Housing Units	€ 2,180,605	€ 798,072	€ 274,344	2021	2021			Revenue Budget
A02 Housing Assessment, Allocation & Transfer	Housing Assessment, Allocation & Transfer	€	€	€	2021	2021	€	€	Revenue Budget
A06 3 Housing Units at Cloonfad 1503	Development of 3 Housing Units at Cloonfad 1503	€	€	€ 274,344	Q2 2021	2021	€ 470,047	€	100% Government Funding
A06 12 Houses Silveroe Meadow, Boyle 1542	Development of 12 Houses Silveroe Meadow, Boyle 1542	€	€ 706,807	€	Q4 2020	2021	€ 1,458,441	€	100% Government Funding
A06 7 Housing Units at Cluain Fraoigh 153C	Development of 7 Housing Units at Cluain Fraoigh 153C	€	€ 1,522,985	€	Q1 2021	2021	€ 1,944,349	€	100% Government Funding
A06 18 Units at Ballyteague/Meadowbrook Phase 2 1559	Development of 18 Units at Ballyteague/Meadowbrook Phase 2 1559	€	€ 1,156,672	€	Q1 2022	2021	€ 3,118,230	€	100% Government Funding
A06 10 Units at Elphin St, Strokestown 1566	Development of 10 Units at Elphin St, Strokestown 1566	€	€ 233,335	€	Q4 2021	2021	€ 1,881,783	€	100% Government Funding
A07 RAS and Leasing Programme	RAS and Leasing Programme - Rental properties provided by private landlords	€ 2,818,195	€	€		2021	€ 8,872,850	€	Revenue Budget
Total A Housing and Building		€ 5,797,072	€ 3,854,142	€			€	€	
Road Transportation and Safety									
B01 NP Road – Maintenance & Improvement N1 N50	National Primary Roads N1 to N50 - Maintenance & Improvement	€ 628,273	€	€		2021	€	€	Revenue Budget
B01 N5 Ballaghaderreen to Longford RN14 11218-2506	National Primary N5 Ballaghaderreen to Longford Roads Project RN14 11216-2506	€ 751,309	€ 13,632,427	€	Q4 2027 (PS-7)		€ 264,060,000	€	100% Government Funding
B02 N5 Road – Maintenance & Improvement N51 N99	National Secondary Road N51-N99 - Maintenance & Improvement	€	€ 5,116,824	€	Q4 2022 (P7)	2021	€ 13,244,996	€ 15,150,937	100% Government Funding
B02 N60 Oran- 2426	N60 Oran Roads Project - 2426	€	€ 241,580	€	Q4 2022 (P7)	2021	€ 10,812,338	€ 13,710,192	100% Government Funding
B02 N61 Cootlege Phase 1 realignment 2450	N61 Cootlege Phase 1 realignment roads project 2450	€	€ 159,590	€	Q4 2022 (P4)	2021	€ 360,940	€ 18,667,787	100% Government Funding
B02 N61 Tulsk to Closhagurry 2538	N61 Tulsk to Closhagurry Roads Project 2538	€	€	€	Q1 2021	2021	€	€	100% Government Funding
B02 N61 Ballymurray to knockcroghery 2539	N61 Ballymurray to knockcroghery Roads Project 2539	€	€ 415,433	€	P4 (Stat Process) Q2 '23	2021	€ 949,790	€ 43,987,387	100% Government Funding
B02 N60 Castlerea south to Galway co boundary 265C	N60 Castlerea south to Galway county boundary Roads Project 2650	€	€ 1,167,260	€	2021	2021	€ 1,170,100	€ 1,240,000	100% Government Funding
B02 N60 Castlerea Pavement overlay Phase 2 2649	N60 Castlerea Pavement overlay Phase 2 Roads Project 2649	€	€ 51,075	€	2021	2021	€ 51,075	€ 560,000	100% Government Funding. Advance Drawdown in 2020 from Til as agreed
B03 Regional Road Maintenance and Improvement	Regional Roads - Maintenance and improvement works	€ 3,824,249	€	€		2021	€	€	Revenue Budget
B04 Local Road – Maintenance & Improvement	Local Roads - Maintenance & improvement works	€ 15,086,185	€	€		2021	€	€	Revenue Budget
B05 Public Lighting	Public Lighting -Retrofitting Project with LED lighting through the county	€ 2,243,632	€	€		2021	€	€	Revenue Budget
B07 Road Safety Engineering Improvement	Road Safety Engineering Improvement works	€ 536,475	€	€		2021	€	€	Revenue Budget
B11 Agency & Recoupable Services	Agency works & Recoupable Services	€ 2,074,981	€	€		2021	€	€	Revenue Budget
Total Road Transportation and Safety		€ 25,143,104	€ 20,784,389	€			€ 53,977,500	€ 357,376,303	
Water Services									
C01 Water Supply	Water Supply	€ 3,635,195	€	€		2021	€	€	Revenue Budget
C02 Waste Water Treatment	Waste Water Treatment	€ 1,290,721	€	€		2021	€	€	Revenue Budget
C06 Support to the Water Capital Programme	Support to the Water Capital Programme	€ 1,452,106	€	€		2021	€	€	Revenue Budget
Total Water Services		€ 6,378,023	€	€			€	€	
Development Management									
D02 Development Management	Development Management	€ 1,148,788	€	€		2021	€	€	Revenue Budget
D04 Castlerea Food Hub (4180)	Development of Food Hub Incubation Units	€	€ 112,651	€	Sep-22	2021	€ 2,060,000	€	75% Government Funding
D09 Economic Development & Promotion	Economic Development and Promotion	€ 13,244,970	€	€		2021	€	€	Revenue Budget
D09 Roscommon URDF A	Main Street Public Realm Enhancement	€	€ 250,493	€	Dec-21	2021	€ 780,000	€	75% Government Funding
D09 RRDF Boyle A	Redevelopment of Royal Hotel, Boyle	€	€ 229,580	€	Jun-22	2021	€ 2,274,249	€	75% Government Funding
D09 RRDF 2020 Category 2 Project for Ballaghaderreen	Development of detailed design for public realm in Ballaghaderreen	€	€ 16,081	€	Dec-21	2021	€ 578,680	€	75% Government Funding
D09 RRDF 2019 Category 1 for Monksland Innovation Centre	Development of Life Sciences Hub Monksland	€	€ 100,282	€	Jun-22	2021	€ 3,668,762	€	75% Government Funding
D09 Destination Towns	Enhancement of tourism infrastructure	€	€ 3,872	€	Mar-22	2021	€ 627,620	€	75% Government Funding
Total Development Management		€ 12,393,758	€ 713,159	€			€	€ 9,989,311	
Environmental Services									
E02 Recovery & Recycling Facilities Operations	Recovery & Recycling Facilities Operations	€ 900,041	€	€		2021	€	€	Revenue Budget
E10 Safety of Structures & Places	Safety of Structures & Places	€ 715,163	€	€		2021	€	€	Revenue Budget
E10 Civil Defence Head Quarters construction programme	Civil Defence Head Quarters construction programme	€ 3,377,109	€	€		2021	€	€	Revenue Budget
Total Environmental Services		€ 4,992,313	€	€			€	€	
Recreation and Amenity									
F01 Leisure Facilities Operation	Leisure Facilities Operation	€ 58,072	€	€		2021	€	€	Revenue Budget
F02 Operation of Library & Archive Services	Operation of Library & Archive Services	€ 1,606,580	€	€		2021	€	€	Revenue Budget
		€ 1,740,014	€	€		2021	€	€	Revenue Budget
F05 Operation of Arts Programme	Operation of Arts Programme	€ 1,083,040	€	€		2021	€	€	Revenue Budget
Total Recreation and Amenity		€ 3,381,327	€	€			€	€	
Miscellaneous Services									
H01 Profit/Loss Machinery Yard Account	Machinery Yard Account	€	€	€		2021	€	€	Revenue Budget
H03 Administration of Rates	Administration of Rates for commercial properties	€ 5,586,238	€	€		2021	€	€	Revenue Budget
H09 Local Representation/Civic Leadership	Local Representation/Civic Leadership/Elected Representatives	€ 777,857	€	€		2021	€	€	Revenue Budget
H10 Motor Taxation	Motor Taxation	€ 533,907	€	€		2021	€	€	Revenue Budget
Total Miscellaneous Services		€ 8,604,583	€	€			€	€	Revenue Budget
Overall Expenditure		€ 64,592,180	€ 25,391,490	€			€ 53,977,500	€ 376,230,444	

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
B02 N5 Tulsk Surface Replacement: 2599		€	€ -	€ 487,421	2020	€ 1,100,000	85% Government Funding
Total Road Transportation and Safety		€	€	€ 487,421		€ 1,100,000	
Development Management							
D05 ORIS Boyle Cycle Corridor (4379)	Cycle Corridor linking Lough Key and Boyle	€	€ -	€ 240,452	2020	€ 638,196	75% Government Funding
Total Development Management		€	€	€ 240,452		€ 638,196	
Overall Expenditure		€ -	€ -	€ 727,873		€ 1,738,196	

Appendix 2

Expenditure being Considered - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure in Reference Year (Non Grant) by number of Projects/Programmes*	Capital Expenditure in Reference Year (Non Grant) by number of Projects/Programmes	Capital Expenditure in Reference Year (Grant) by number of Projects/Programmes	Project/Programme Anticipated Timeline. Capital Projects.
Housing & Building					
A06 6 Units Windmill Rd, Elphin	Infill housing development	0	0	0	2022
A06 4 Units Lakeview Hts, Boyle	Infill housing development	0	1	0	2022
Total A Housing and Building		0	1	0	
Road Transportation and Safety					
B02 N61 Athlone North	Pavement Overlay	0	1	0	2021
B02 N5 Moneylea	Pavement Overlay	0	1	0	2021
Active Travel	high quality walking and cycling infrastructure	0	12	0	2023
B05 Public Lighting	Retro fit programme using energy saving lights	1	0	0	2021
Total Road Transportation and Safety		1	14	0	
Development Management					
ORIS 2020 Mote Park	Mote Park enhancement and viewing tower	0	1	0	2023
URDF Cat A 2020	Putting spokes back in the town	0	1	0	2023
Total Development Management		0	2	0	
Environmental Services					
E10 Civil Defence Head Quarters construction programme	Civil Defence Head Quarters construction programme	0	1	0	2025
Environmental Services		0	1	0	
Overall Expenditure		1	19	0	

*In line with the Local Government issued "Guidance Note for the Local Government Sector V.4 ", current expenditure is included where service level expenditure is greater than €0.5m in the year. In counting the number of projects/programmes for current expenditure, each individual service level entry is counted as "1".

*In line with the Local Government issued "Guidance Note for the Local Government Sector V.4 ", current expenditure is included where service level expenditure is greater than €0.5m in the year. In counting the number of projects/programmes for current expenditure, each individual service level entry is counted as "1"

Expenditure being Incurred - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure in Reference Year by number of Projects/Programmes*	Capital Expenditure in Reference Year (Non Grant) by number of Projects/Programmes	Current Expenditure in Reference Year (Non Grant) by number of Projects/Programmes	Capital Expenditure in Reference Year (Grant)	Project/Programme Anticipated Timeline
Housing & Building						
A01 Maintenance/Improvement of LA Housing Units	Maintenance/Improvement of LA Housing Units	1	0		0	2021
A02 Housing Assessment, Allocation & Transfer	Housing Assessment, Allocation & Transfer	1	0		0	2021
A03 Housing Units at Cloonfad - 1503	Development of 3 Housing Units at Cloonfad - 1503	0	1		0	Q1 2021
A06 12 Houses Silverroe Meadow, Boyle- 1542	Development of 12 Houses Silverroe Meadow, Boyle- 1542	0	1		0	Q4 2020
A06 7 Housing Units at Cluain Fraoigh 1530	Development of 7 Housing Units at Cluain Fraoigh 1530	0	1		0	Q1 2021
A06 18 Units at Ballyteague/Meadowbrook Phae 2 1559	Development of 18 Units at Ballyteague/Meadowbrook Phae 2 1559	0	1		0	Q1 2022
A06 10 Units at Elphin St, Strokestown -1566	Development of 10 Units at Elphin St, Strokestown- 1566	0	1		0	Q4 2021
A07 RAS and Leasing Programme	RAS and Leasing Programme- Rental properties provided by private landlords.	1	0		0	2021
Total A Housing and Building		3	5		0	
Road Transportation and Safety						
B01 NP Road – Maintenance & Improvement N1-N50	National Primary Roads N1 to N50– Maintenance & Improvement	1	0		0	2021
B01 N5 Balaghaderreen to Longford RN14 11218-2506	National Primary N5 Balaghaderreen to Longford Roads Project RN14 11218-2506	0	1		0	Q4 2027 (P5-7)
B02 N5 Road – Maintenance & Improvement N51-N99	National Secondary Road N51-N99 – Maintenance & Improvement	1	0		0	2021
B02 N60 Oran- 2426	N60 Oran Road Project- 2426	0	1		0	Q4 2022 (P7)
B02 N61 Cootlege Phase 1 realignment- 2450	N61 Cootlege Phase 1 realignment roads project- 2450	0	1		0	Q4 2022 (P7)
B02 N61 Tulsk to Clashaganny -2538	N61 Tulsk to Clashaganny Roads Project- 2538	0	1		0	Q4 2022 (P7)
B02 N61 Ballymurray to knockcroghery -2539	N61 Ballymurray to knockcroghery Roads Project- 2539	0	1		0	Q4 2022 (P4)
B02 N60 Castlerea south to Galway co boundary - 2650	N60 Castlerea south to Galway county boundary Roads Project - 2650	0	1		0	P4 (Stat Process) Q2 '23
B02 N60 Castlerea Pavement overlay Phase 2 - 2649	N60 Castlerea Pavement overlay Phase 2 Roads Project - 2649	0	1		0	2021
B03 Regional Roads Maintenance and Improvement	Regional Roads - Maintenance and Improvement works	1	0		0	2021
B04 Local Road – Maintenance & Improvement	Local Roads – Maintenance & Improvement works	1	0		0	2021
B05 Public Lighting	Public Lighting - Retrofitting Project with LED lighting through the county	0	1		0	2021
B07 Road Safety Engineering Improvement	Road Safety Engineering Improvement works	1	0		0	2021
B11 Agency & Recoupable Services	Agency works & Recoupable Services	1	0		0	2021
Total Road Transportation and Safety		7	7		0	
Water Services						
C01 Water Supply	Water Supply	1	0		0	2021
C02 Waste Water Treatment	Waste Water Treatment	1	0		0	2021
C06 Support to Water Capital Programme	Support to the Water Capital Programme	1	0		0	2021
Total Water Services		3	0		0	
Development Management						
D01 Development Management	Development Management	1	0		0	2021
D04 Castlerea Food Hub (4380)	Development of Food Hub Incubation Units	1	1		0	Sep-22
D09 Economic Development & Promotion	Economic Development and Promotion	1	0		0	2021
D09 Roscommon URDF A	Main Street Public Realm Enhancement		0		0	Dec-21
D09 RRDF Boyle A	Redevelopment of Royal Hotel, Boyle		1		0	Jun-22
D09 RRDF 2020 Category 2 Project for Ballaghaderreen	Development of detailed design for public realm in Ballaghaderreen		1		0	Dec-21
D09 RRDF 2019 Category 1 for MonIsland Innovation Centre	Development of Life Sciences Hub MonIsland		1		0	Jun-22
D09 Destination Towns	Enhancement of tourism infrastructure	2	1		0	Mar-22
Total Development Management		6	6		0	
Environmental Services						
E01 Recovery & Recycling Facilities Operations	Recovery & Recycling Facilities Operations	1	0		0	2021
E10 Safety of Structures & Places	Safety of Structures & Places	1	0		0	2021
E10 Civil Defence Head Quarters construction programme	Civil Defence Head Quarters construction programme	1	0		0	2021
Environmental Services		3	0		0	
Recreation and Amenity						
F01 Leisure Facilities Operation	Leisure Facilities Operation	1	0		0	2021
F02 Operation of Library & Archive Services	Operation of Library & Archive Services	1	0		0	2021
F05 Operation of Arts Programme	Operation of Arts Programme	1	0		0	2021
Recreation and Amenity		3	0		0	
Miscellaneous Services						
H01 Profit/Loss Machinery Yard Account	Machinery Yard Account	1	0		0	2021
H03 Administration of Rates	Administration of Rates for commercial properties	1	0		0	2021
H09 Local Representation/Civic Leadership	Local Representation/Civic Leadership/Elected Representatives	1	0		0	2021
H10 Motor Taxation	Motor Taxation	1	0		0	2021
Total Miscellaneous Services		4	0		0	
Overall Expenditure		35	18		0	

*In line with the Local Government issued "Guidance Note for the Local Government Sector V.4" current expenditure is included where service level expenditure is greater than €0.5m as the year in counting the number of projects/programmes) for current expenditure, each individual service level entry is counted as '1'.

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure in Reference Year by number of Projects/Programmes*	Capital Expenditure in Reference Year (Non Grant) by number of Projects/Programmes	Capital Expenditure in Reference Year (Grant) by number of Projects/Programmes	Project/Programme Anticipated Timeline
B02 N5 Tulsk Surface Replacement- 2599		0	1		2020
Total Road Transportation and Safety		0	1		
Development Management					
D05 ORIS Boyle Cycle Corridor (4379)	Cycle Corridor linking Lough Key an	0	1		2020
Total Development Management		0	1		
Overall Expenditure		0	2		0

*In line with the Local Government issued "Guidance Note for the Local Government Sector V.4 ", current expenditure is included where service level expenditure is greater than €0.5m in the year. In counting the number of projects/programmes for current expenditure, each individual service level entry is counted as "1".