



Roscommon County Council

**Public Spending Code
Quality Assurance Report**

**Year ended
31st December 2018**

submitted to

**The National Oversight
and
Audit Commission (NOAC)**

**on
7th May, 2019**

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1. Introduction

The **Public Spending Code** came into effect in September 2013. As outlined in Circular 13/13: *"The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service-Standard Rules & Procedures"*, the objective of the code is to ensure that best value is achieved by the state for the resources it has at its disposal. Local Authorities and all bodies in receipt of public funding are obliged to comply with the requirements of the Code. Each Authority is required to complete a Quality Assurance process and publish an annual report which is signed off by the Chief Executive.

2. Format of Report

The Public Spending Code sets out **five steps** in the Quality Assurance Process and the report follows these stages:

- i. Preparation of inventories of all projects/programmes, at the different stages of the Project Life Cycle (appraisal, planning & design, implementation, post implementation) with an anticipated cost in excess of €500,000. The inventories are to be separated into Capital & Current Expenditure schemes/programmes presented under expenditure classifications of:
 - Being considered
 - Being incurred
 - Recently ended
- ii. Publication of summary information on the organisations website of all procurements in excess of €10m, related to projects in progress or completed in the year under review.
- iii. Completion of checklists in respect of projects within the categories identified in point ii above. With regard to these checklists the code states that *"The objective of the exercise is to provide local and senior management and the public more generally, with a self-assessment summary overview of how compliant the organisation is with the Public Spending Code"*.
- iv. Undertaking a more in-depth check on a small number of selected projects/programmes. This stage requires a higher level of analysis than in the previous steps of 1-3 above. Furthermore, each stage of the project life-cycle and every scale of project should be subject to this checking over a three to five year period. The value of the projects selected for in depth review each year must follow the criteria set out below:
 - **Capital Projects:** Projects selected must represent a minimum of 5% of the total value of all Capital project on the Project Inventory.
 - **Revenue Projects:** Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.
- v. Completion of a short report, signed by the Chief Executive, covering the information covered in stages 1-4 above. The report should also be published on the website of the authority. In the case of Local Authorities the report should be made to the National Oversight & Audit Commission and not to the Department of Public Expenditure and Reform, as is the case for Government Departments.

3. 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 that has recently ended

The following table lists a summary of the numbers of projects/programmes comprising the compiled inventory for Roscommon County Council. The Appendix to this report 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.

Expenditure being incurred

A summary of the inventory projects/programmes, incurring expenditure within the year in question with anticipated cost above €0.5m *

Expenditure recently ended

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

The details are summarised in the table overleaf;

**In line with the Local Government issued "Guidance Note for the Local Government Sector Ver.3 ", 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".*

Summary Project Inventory	Expenditure		being considered			Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			> €0.5m			> €0.5m		
			€0.5 - €5m	€5 - €20m	€20m plus	Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
Roscommon County Council											
Housing & Building											
A01 Maintenance/Improvement of LA Housing Units						1					
A06 Support to the Housing Capital Programme			3					5			4
A07 RAS and Leasing Programme						1					
Total Housing			3			2		5			4
Road Transportation and Safety											
B01 NP Road – Maintenance & Improvement						1		2			1
B02 NS Road – Maintenance & Improvement	1			1	1	1		4			6
B03 Regional Roads-Maintenance & Improvement						1					
B04 Local Road – Maintenance & Improvement						1					
B05 Public Lighting						1					
B07 Road Safety Engineering Improvement						1					
B11 Agency & Recoupable Services						1					
Total Roads Section	1			1	1	7		6			7
Water Services											
C01 – C08 Water Supply											
Total Water											
Development Management											
D02 Development Management						1					
D03 Planning Enforcement						1					
D04 Industrial & Commercial Facilities			1								
D05 Tourism Development & Promotion			1								
D06 Community and Enterprise Function						1					
D09 Economic Development & Promotion			2			1					
Total Development Management			4			4					
Environmental Services											
E02 Recovery & Recycling Facilities Operations						1					
E05 Litter Management						1					
E10 Safety of Structures and Places –Civil Defense HQ		1									
E11 Operation of Fire Services						1					1
E12 Fire Prevention											
E13 Water Quality, Air, Noise Pollution											
E14 Agency & Recoupable Services											
Total Environment		1				3					1
Recreation and Amenity											
F02 Operation of Library & Archive Services						1					
F05 Operation of Arts Programme						1	1				
Total Recreation and Amenity						2	1				
Agriculture, Education, Health and Welfare											
G01 – G06 Agriculture, Education, Health & Welfare											
Total Agriculture, Education, Health and Welfare											
Miscellaneous Services											
H01 Profit/Loss Machinery Yard Account						1					
H03 Administration of Rates						1					
H09 Local Representation/Civic Leadership						1					
H10 Motor Taxation						1					
H11 Agency & Recoupable Services						1					
Total Miscellaneous Services						5					
Overall Total	1	1	7	1	1	23	1	11	0	0	12

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

The Council publishes a notice on its website listing procurements over €10 million in any year. There is one such procurement in respect of a project which was completed in the year under review (Link below):

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

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

As required in the PSC the following high level checklists have been completed by the Authority

1. General Obligations not specific to individual projects/programmes
2. Capital Projects/Capital Grant Schemes being considered
3. Current Expenditure being considered
4. Capital Expenditure being incurred
5. Current Expenditure being incurred
6. Capital Expenditure completed
7. Current Expenditure completed

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

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	All relevant staff have been notified of their obligations under the PSC
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	There is a need for the rollout of a national training programme for practitioners in the Local Authority Sector to ensure they are adequately trained in the provisions of the PSC which will facilitate a consistent approach at all stages of a projects life cycle, and in turn assist in the compilation of the PSC.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. PSC QA Guidance notes has been developed for the Local Government Sector.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	Yes. There are a number of Service Level Agreements in place, which require compliance with the PSC. Examples are SICAP, Healthy Ireland & Creative Ireland, Leader. Tax compliance is also checked.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Recommendations from previous QA reports, External Audits & VFM reports are notified to relevant parties for review and application.
1.6 Have recommendations from previous QA reports been acted upon?	2	Yes, previous recommendations have been acted on.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes – Report certified, submitted and published
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes - required sample subjected to in-depth checking as per step 4 of the QAP
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Evaluation is carried out in conjunction with funding agencies at all stages of projects. In Housing this is done at: 1.Approval in principal 2.Planning and prelim design 3.Tender and procurement 4. Award of contract. Project is continually refined throughout the process by the DHPLG at every stage of the processes. In relation to major roads projects the TII Project Management Guidelines set the stages and again evaluation is set at each stage. This process ensures that projects are constantly evolving and best practice is complied with at each stage of the project life cycle. Close out reports are competed in Roads.

General Obligations not specific to individual projects/ programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	3	Pobal carried out a review on expenditure in the SICAP programme, TII carried out a review on Capital roads expenditure. As part of the AFS process the HOF meets with all Business Unit Heads to review Revenue & Capital expenditure. The Procurement Business Unit monitors the procurement process throughout the year. Roads carry out reports on the completion of all roads projects
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Each Budget Holder with a delegated function has responsibility for follow up actions.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	N/A	N/A

Footnote: Housing Construction, NRRO and C&E were consulted with regards to the completion of this checklist

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes, Appraisal reports are prepared at concept stage
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, Appraisal reports are prepared at concept stage and sent to the funding authority for approval.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	n/a	n/a
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, see comment in 2.2 above
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes, once the funding authority approve the appraisal report they give approve in principal to proceed with the project
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	n/a	n/a
2.7 Were the NDFA consulted for projects costing more than €20m?	n/a	n/a
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Yes, there is a 4 stage approval process, all stages are complied with if relevant to project 1.Approval in principal 2.Planning and prelim design 3.Tender and procurement 4. Award of contract. Project is continually refined at every stage of the process by the funding authority
2.9 Was approval granted to proceed to tender?	3	Yes, in line with 2.8 Stage 3
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	n/a	Not applicable to Local Government
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	There are robust milestone set for projects by the Funding Agency and those are complied with.
2.14 Have steps been put in place to gather performance indicator data?	3	4 stages which require approval at all stages and strict timelines for moving from stage to stage.

Footnote: Housing Projects in the "being considered" Inventory Section were used as a basis for checklist 2 of the self-assessment.

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

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	n/a	No programme relevant to PSC in 2018
3.2 Are objectives measurable in quantitative terms?	n/a	No programme relevant to PSC in 2018
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	n/a	No programme relevant to PSC in 2018
3.4 Was an appropriate appraisal method used?	n/a	No programme relevant to PSC in 2018
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	n/a	No programme relevant to PSC in 2018
3.6 Did the business case include a section on piloting?	n/a	No programme relevant to PSC in 2018
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	n/a	No programme relevant to PSC in 2018
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	No programme relevant to PSC in 2018
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	n/a	No programme relevant to PSC in 2018
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	n/a	No programme relevant to PSC in 2018
3.11 Was the required approval granted?	n/a	No programme relevant to PSC in 2018
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	n/a	No programme relevant to PSC in 2018
3.13 If outsourcing was involved were procurement rules complied with?	n/a	No programme relevant to PSC in 2018
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	n/a	No programme relevant to PSC in 2018
3.15 Have steps been put in place to gather performance indicator data?	n/a	No programme relevant to PSC in 2018

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes Contract signed for the appointment of Phase 1 – 4 Technical Consultancy Services.
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes Monthly Steering Group Meetings are held between RNRRO, RCC and TII.
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes RNRRO are the coordinators for the development of the Project through Phases 1 to 4.
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 RNRRO Project Manager and ROD Project Director both at senior level for the scale of the project.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes Monthly progress reports for the Steering Group Meetings.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes The project is at the early stages of its implementation, programme and budget are on target at this juncture.
4.7 Did budgets have to be adjusted?	N/A	Not necessary at this stage. The budget will be monitored at the project develops.
4.8 Were decisions on changes to budgets / time schedules made promptly?	N/A	Not applicable at this stage in the project.
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	N/A	Not applicable at this stage in the project.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	Not applicable at this stage in the project.
4.11 If costs increased was approval received from the Sanctioning Authority?	N/A	Not applicable at this stage in the project.
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	No	

Footnote: This checklist was carried out with Roads NRRO in respect of Schemes which are being incurred

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

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Annual Budgets and Annual Service Delivery Plans agree clear objectives, including appropriate resources. There are also a number of other mechanisms for setting objectives, including long term plans and annual programmes. Business Unit & Individual objectives for the year are also agreed. All processes are monitored throughout the year. The AFS is prepared at the end of each year and targets are reviewed.
5.2 Are outputs well defined?	2	Yes. National KPI's are in place for Local Government & statistics for various activities are collected.
5.3 Are outputs quantified on a regular basis?	2	Yes. National KPI's are prepared annually and stats collected and reviewed.
5.4 Is there a method for monitoring efficiency on an on-going basis?	2	Yes monitoring of performance against budget allocation is in place. PMDS is in place in the organisation. Participation levels in programmes/projects are regularly reviewed for implementation against targets.
5.5 Are outcomes well defined?	2	Yes there are a number of positive outcomes from the programme
5.6 Are outcomes quantified on a regular basis?	2	Yes through the delivery of plans and programmes
5.7 Are unit costings compiled for performance monitoring?	2	Yes through the budget process
5.8 Are other data compiled to monitor performance?	2	Yes performance management information is compiled on a regular basis in team plans, annual service delivery plans, IPM stats etc.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Yes continuous reviews of performance and service delivery in place
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	2	Yes, an amount of data is collected from various sources

Footnote: The Arts Programme in the "being incurred" Revenue Inventory Section were used as a basis for checklist 5 of the self-assessment.

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

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

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

Footnote: The 5 Roads Projects in the “recently ended” category of the inventory was used as a basis for the self of assessment for checklist 6.

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	n/a	No programme relevant to PSC in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	n/a	No programme relevant to PSC in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	n/a	No programme relevant to PSC in 2018
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	n/a	No programme relevant to PSC in 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?	n/a	No programme relevant to PSC in 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?	n/a	No programme relevant to PSC in 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	n/a	No programme relevant to PSC in 2018

Notes:

- (a) The scoring mechanism for the above checklists is 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 i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). 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 2018.

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 recently ended. However, the exercise highlighted the need for training to be rolled out at a national level for the Local Authority Sector, to improve

awareness of the PSC around small to medium sized projects, at all stages of the project life cycle in order to promote increased compliance. This would in turn assist with the compilation of the return.

Checklist 2 shows that the Housing Business are broadly compliant with the code.

Checklist 3 shows that no new Revenue Projects were being considered during the year. This is typical in the local government sector, where generally the only increase is in Roads funding and that is not advised to the local authority until January/February of the year of the increase, which does not give the local authority the option to consider additional expenditure in advance.

Checklist 4 shows that the Roads Capital Projects are broadly compliant with the code.

Checklist 5 shows the Revenue Arts Programme is compliant with the code but some improvements are necessary around procurement & general awareness of the PSC and its requirements.

Checklist 6 shows that closeout reviews were carried out for each of the five capital roads projects and there is a broad level of compliance with the code. The Reports and layout plans do however, need to be signed and approved at the appropriate management level. Additional questions could be added to the closeout review in relation to lessons learned and the need to make changes to practices in light of those lessons.

Checklist 7 similar to checklist 3 Revenue Projects in the main run from year to year

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

This section covers the in-depth checks that was conducted as part of the Quality Assurance Process. The projects reviewed represent over and above the required 1% of revenue expenditure for 2018 and 15% capital expenditure 3 year averages of the Authority's total inventory.

The Operation of the Arts Programme (Revenue Project) **In Depth Check Summary (3.2% of Revenue Project Inventory)**

Roscommon County Council is responsible for the Operation of the Arts Programme, in respect of both Revenue and Capital expenditure and income. This in-depth review was undertaken in respect of the Revenue account, which sits in Division F: Recreation and Amenity F05: Operation of the Arts Programme of the Revenue Budget. The Arts Programme is approved on an annual basis at the Councils Annual Budget Meeting and had expenditure in 2018 of €1,578,252.

The Arts Programme includes a diverse range of project, which are operated from locations throughout the county, including Roscommon Arts Centre, Roscommon Art Office, Dr Douglas Hyde Centre, King House and County Roscommon Heritage and Genealogy Centre. Projects and programmes include investment in the arts, job creation, creativity, participation, inclusion, engagement, promotion of historic and cultural landmarks, support to genealogy research. There are 6.5 full time and 21 part time/casual staff employed to implement the objectives of the programme. The Council also supports a number of IT systems in the Area.

The in-depth check looked at the various programmes, projects, plans and events carried out and facilitated through the programme in 2018. The programme offers significant benefits, to all target groups, through the provision of a diverse programme of events for all and this is to be highly commended. An analysis of expenditure on Agresso was carried out which included comparison between the Budgeted figure in the Annual Budget and actual expenditure as outlined in the Unaudited Annual Financial Statement 2018. The analysis included a review of supplier payments, invoices, contracts etc. Travel claims and receipts were reviewed on the travel system. A number of

small issues were noted around procurement of low value items and the new travel policy precludes claiming for receipts which do not form part of the travel claim.

Overall based on the sample reviewed I am satisfied that the Operation of the Arts programme is compliant with the principles of the Public Spending Code.

Ballymurray to Knockcroghery Road Project (Capital Project)

In Depth Check Summary (11.6% of Capital Project Inventory for 2018 and 18.5% 3 year average 2016-2018)

This capital investment project with expenditure being considered has an objective of upgrading the N61 Ballymurray to Knockcroghery Road Project with an estimated project cost of €43,527,500. The prime aim of this road upgrade project is to reduce the collision rate along the national road network between Ballymurray and Knockcroghery to below the national average rate, reduce conflict between road and rail traffic by avoiding at-grade intersections between the national road and rail networks, improve safety for all road users including pedestrians and cyclists along both the national road network and the surrounding road network, reduce journey times and improve journey time reliability on the N61 for long distance trips between the West/ North West Regions and the Midland Gateway, and medium distance trips between Roscommon town and Athlone.

As required by the Public Spending Code the initial project appraisal works appear to be well managed. The overall process and documentation prepared for the N61 Ballymurray to Knockcroghery is generally consistent with the prevailing guidelines set out in the Public Spending Code. It should also be noted that the project is still at an early stage of its development with several steps to be taken before it is implemented. The Preliminary Business Case will be prepared at the next phase of the project (Phase 2 Option selection). The detailed Business Case which will comprise of the following documentation: Project Brief, Traffic Modelling Report, Cost Benefit Analysis and Project Appraisal Balance Sheet will be submitted to the Department of Transport, Tourism and Sport in Q2 2021 for Departmental Approval (Phase 3 Design and Environmental Evaluation). Expenditure to date has been minimal, but procured are in accordance with procurement regulations, with the exception of legal services, for which there has been minimal expenditure. Roscommon County Council is currently in the process of publishing an SRFT through the OGP national framework for the provision of legal services.

Based on findings of the in-depth review on the proposed upgrade of the N61 Ballymurray to Knockcroghery Road Project, Capital Project the audit opinion is that Roscommon County Council is *broadly compliant* with the relevant requirements of the Public Spending Code.

7. Conclusion

The inventory outlined in this report lists the current and capital expenditure that is being considered, being incurred and recently ended.

The Council has published a notice of procurement in excess of €10 million in 2018.

The checklists completed by the Council show a good level of 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 will be communicated to the relevant Business Unit's, with a view to ensuring continued focus on compliance with the Public Spending Code on an ongoing basis.

8. 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: 7th May, 2019

9. Appendix – Project Inventory



Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	N61 Ballymurray to Knockcroghery Road Project TII Project Number RN1613418 (Phases 1, 2, 3 & 4 of the TII Project Management Guidelines and Project Appraisal Guidelines)
Detail	Capital investment project to upgrade the N61 National Secondary Road between Ballymurray and Knockcroghery
Responsible Body	Roscommon County Council
Current Status	Capital Project Expenditure Being Considered
Start Date	January 2017
End Date	Estimated: Q1 2022 for the Planning & Design Phases
Overall Cost	€43,527,500 (Feasible Working Cost Estimate at Phase 1 of the Project)

Project Description

The N61 National Secondary route is approximately 75km in length and is contained entirely within County Roscommon. This route is the major north - south arterial route through County Roscommon commencing approx. 1.6kms north of Boyle Town and terminating at the N61/N6 junction (no. 12) Northwest of Athlone Town. It passes through the settlements of Boyle, Tulsk, Roscommon, Knockcroghery, Lecarrow and Hodson Bay.

The N61 corridor links the Sligo and Athlone Regional Centres and directly connects the N4, N5, and N6 national primary routes which form part of the EU TEN-T Comprehensive road network.

It is a primary economic corridor connecting the County Town, Roscommon, to its main industrial base in Monksland/ Bealnamulla, west of Athlone and to the wider economy and other markets via the motorway network (the N61 intersects the N6 at its southern extremity and the N4 at its northern extremity). At Roscommon Town the N61 intersects the N63 Longford – Galway National Secondary route and meets the N60 Roscommon – Castlebar National Secondary route.

The section of the N61 under consideration in this project is approx. 8.5km long and extends from Newtown townland south of Roscommon to Galey townland south of Knockcroghery. A strategic overview identified this section of the N61 south of Roscommon Town most in need of investment / improvement through the provision of a greenfield (offline) route bypassing the village of Knockcroghery.

The existing road is substandard in terms of horizontal and vertical alignment, cross-section, and sightlines. The route section includes a high number of at-grade junctions and accesses. In addition, there are two at-grade level crossings with the mainline Dublin to Westport/ Ballina Railway Line – at Ballymurray/ Bogganfin and at Galey townlands.

This 8.5km section of the N61 national secondary route which passes through the village of Knockcroghery has seen no investment beyond pavement rehabilitation works and remains unimproved, with average speeds well below the minimum 80kph target and collision rates above or twice above the national average.

This project is currently at the planning and design stage as outlined in TII Management and Project Appraisal Guidelines, which provide a framework for a phased approach to the management of the development and delivery of National Road and Public Transport Capital Projects. The requirement under the Public Spending Code are outline in the documents.

(Phases 1, 2, 3 & 4 of the TII Project Management Guidelines and Project Appraisal Guidelines)



Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Roscommon County Council has completed a Programme Logic Model (PLM) for the N61 Ballymurray to Knockcroghery Road Project. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>Economic Objectives:</p> <ul style="list-style-type: none">• To reduce journey times and improve journey time reliability on the N61 for long distance trips between the West/ North West Regions and the Midland Gateway, and medium distance trips between Roscommon town and Athlone.• To assist in supporting the economic performance of the counties of Mayo and Roscommon through the provision of improved transport infrastructure which will reduce the cost of travel for business and tourism and assist in reducing the overall cost of production thereby improving competitiveness. <p>Safety Objectives:</p> <ul style="list-style-type: none">• To reduce the collision rate along the national road network between Ballymurray and Knockcroghery to below the national average rate;• To reduce the severity of collisions along the national road network between Ballymurray and Knockcroghery;• To reduce conflict between road and rail traffic by avoiding at-grade intersections between the national road and rail networks;• To improve safety for all road users including pedestrians and cyclists along both the national road network and on the surrounding road network between Ballymurray and Knockcroghery;• To support the RSA Road Safety Strategy 2013-2020; and	<ul style="list-style-type: none">• Funding from Transport Infrastructure Ireland (TII)/ Department of Transport, Tourism and Sport• Project Design Team from National Roads Design Office• Engineering Consultancy Services (Phases 1-4)• Engineering Consultancy Services (Phases 5-7)• Archaeology Contractor(s)• Construction Contractor(s)• Site Supervision Team	<ul style="list-style-type: none">• Development and design of an upgrade of the N61 National Secondary Route in accordance with the TII Project Management Guidelines and TII Publications (Standards), (TII Phases 1-3).• Environmental Assessment of the likely Impacts on the Environment of the proposed road development, (TII Phase 4).• Preparation of a Compulsory Purchase Order for the lands required for the provision of an upgrade to the N61 National Secondary Route, (TII Phase 4).	<ul style="list-style-type: none">• Planning Consent for the proposed road development.• Acquisition of the lands required for the upgrade of the N61 National Secondary Route.• The provision of a Type 1 Standard Single Carriageway over approx. 8.5km from a point north of Ballymurray to a point south of Knockcroghery on the N61 National Secondary Route that meets the requirements of a Ten-T comprehensive road network.• Project completed on time and on budget	<ul style="list-style-type: none">• Reduce journey times between Roscommon and Athlone and in particular over this section of the network.• Reduce collision rates between Ballymurray and Knockcroghery to below the national average rates for this road type.• The improvement of this section of the N61 has the potential to generate wider benefits for the region, due to reduced transport costs and access the wider markets and labour force.• Improved environment in terms of air quality and noise levels in the village of Knockcroghery.

<ul style="list-style-type: none"> • Improve the security of vulnerable road users by providing for non-motorised users and reducing the traffic levels in built-up areas. <p>Environment Objectives:</p> <ul style="list-style-type: none"> • To improve the environment of Knockcroghery village particularly in terms of air quality and noise levels by the removal of through traffic particularly HGV's. • To avoid adverse impacts on the internationally important European Sites. <p>Accessibility & Social Inclusion :</p> <ul style="list-style-type: none"> • To improve accessibility to key facilities, such as employment, education, transport, and healthcare for all road users, but in particular vulnerable groups; • To improve accessibility and reduce severance particularly within the community of Knockcroghery and in turn support social and economic development within this strategically located village and its hinterland; and • To support the accessibility and social inclusion objectives of national, regional and local planning policy including the Updated Action Plan for Social Inclusion 2015-2017 <p>Integration Objectives:</p> <ul style="list-style-type: none"> • To support the integration objectives set out in European, National, Regional and Local Planning policy by upgrading the N61 National Secondary between Ballymurray and Knockcroghery; • To support initiatives to bring investment into the West Region; and • To support transport integration within the wider region, maximising the benefits of previous investment in the N4, N5 and N6 corridors, integrating with regional public transport facilities, and improving access to the main ports and airports. 		<ul style="list-style-type: none"> • Procurement of Phase 5 Advance Works Contractors. • Procurement of Phase 5 Consultants for the preparation of the Main Construction Contract Documentation. • Procurement of Main Construction Contractor and Supervision of the contract. Phase 6 & 7. • Project Administration from Phase 1 to Phase 7 in accordance with TII's Project Management's Guidelines. 	<ul style="list-style-type: none"> • The road development will bring this section of the N61 up to the standard required for a TEN-T (comprehensive) road. • Contribute towards the fulfilment of Local, Regional and National Planning and Development Policy Objectives.
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Description of Programme Logic Model

Objectives: The principal objectives of the Project are to:

- 1) Reduce the collision rate along the national road network between Ballymurray and Knockcroghery to below the national average rate;
- 2) Reduce conflict between road and rail traffic by avoiding at-grade intersections between the national road and rail networks;
- 3) Improve safety for all road users including pedestrians and cyclists along both the national road network and on the surrounding road network between Ballymurray and Knockcroghery;
- 4) Reduce journey times and improve journey time reliability on the N61 for long distance trips between the West/ North West Regions and the Midland Gateway, and medium distance trips between Roscommon town and Athlone;

Inputs: The primary input to the programme will be the capital funding of €43,527,500 to be provided by Transport Infrastructure Ireland/ Department of Transport, Tourism and Sport. The project will be developed through TII Phases 1 to 4 by Roscommon National Roads Design Office in conjunction with Roughan O' Donovan Consultancy Services.

Activities: There were a number of key activities that are required for this project, some of which are currently under way, such as the planning and design. The following activities will take place post planning consent for the project: detailed design, tender documents preparation, procurement of advance works construction contractors, main construction contractor and supervision of the construction works.

Outputs: Provide for a new upgraded National Secondary Route between Ballymurray and Knockcroghery to current design standards and in accordance with planning and environmental requirements.

Outcomes: The envisaged outcomes of the project are to:

- 1) Reduce journey times between Roscommon and Athlone and in particular over this section of the network;
- 2) Reduce collision rates between Ballymurray and Knockcroghery to below the national average rates for this road type;
- 3) The improvement of this section of the N61 has the potential to generate wider benefits for the region, due to reduced transport costs and access the wider markets and labour force;
- 4) Improved environment in terms of air quality and noise levels in the village of Knockcroghery;
- 5) The road development will bring this section of the N61 up to the standard required for a TEN-T (comprehensive) road; and
- 6) Contribute towards the fulfilment of Local, Regional and National Planning and Development Policy Objectives.

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

The following section tracks the N61 Ballymurray to Knockcroghery Road Project from inception to conclusion in terms of major project/programme milestones

▲	April 2018 (Phase 1 - Concept & Feasibility)	Roscommon National Roads Design Office prepared and submitted the TII Phase 1 Deliverables in accordance with their project management guidelines.
	December 2018 (Phase 1 - Concept & Feasibility)	Roughan O' Donovan (ROD) appointed for TII Phases 1-4 Lead Engineering Consultancy Services Contract for the N61 Ballymurray to Knockcroghery Road Project
	April 2019 (Phase 1 - Concept & Feasibility)	ROD currently updating the Phase 1 Deliverables for submitting to the TII in accordance with their project management guidelines.
	April 2019 to April 2020 (Phase 2 Option Selection)	It is anticipated that over the course of the next 12 months the route selection process will take place with the selection of a preferred route corridor.
	May 2020 to May 2021 (Phase 3 – Design & Environmental Evaluation)	It is anticipated that over the course of this 12 months the design and environmental evaluation of the route will take place cumulating in the production of the Environmental Impact Assessment Report (EIAR), Nutura Impact Statement (NIS), Business Case and the Project Appraisal Deliverables (PAG)
▲	June 2021 to January 2022 (Phase 4 - Statutory Process)	It is anticipated that over the course of this 7 months, approval will be received for the Business Case and the publication of the CPO, EIAR, NIS documentation which will cumulate in an Oral Hearing Process towards the end of 2021 or early 2022.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the N61 Ballymurray to Knockcroghery Road Project.

Project/Programme Key Documents	
Title	Details
Phase 1 Concept & Feasibility (Current Project Phase)	Phase 1 comprises of the following documentation: - <ul style="list-style-type: none">• Project Brief;• Project Appraisal Plan;• Project Execution Plan;• Feasibility Working Cost;• Phase 1 Gate Review Statement
Monthly Steering Group Meetings	On-Going Project Steering Group Meetings held generally on a monthly basis with the Design Team, Roscommon County Council and Transport Infrastructure Ireland

Key Document 1: Phase 1 Deliverables

The Phase 1 Project Appraisal Plan, Project Execution Plan, Feasibility Working Cost has been submitted to Transport Infrastructure Ireland (TII). The Project Appraisal Plan has been approved by the Department of Transport, Tourism and Sport (on the 14th December 2017). It was previously audited by TII’s Strategic & Transport Planning Unit and closed out to their satisfaction. The quality of these documents is of a high standard with a large number of issues considered in a very detailed manner. The Project Brief is currently being updated and will be submitted to the TII following completion.

Key Document 2: Monthly Steering Group Meetings

A sample of 3 sets of minutes of the Monthly Steering Group meetings were assessed and found to be broadly in accordance with requirements.

Section B - Step 4: Data Audit

The following section details the data audit that is currently being carried out for the N61 Ballymurray to Knockcroghery Road Project. It will evaluate whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
No. of collisions	Assess safety improvements on the road	Road Safety Authority /TII can provide these statistics
Journey Time Surveys	Access travel time saved	Periodic journey time surveys to take place in the event of project completion.
Traffic Counts	Carriageway type selection, Cost Benefit Analysis, Route Selection	TII Traffic Counters & procured site specific traffic surveys

Data Availability and Proposed Next Steps

The majority of the data collection will rely on carrying out follow on surveys. The RSA has historical road safety statistics which can be used to measure the change in number of collisions pre and post project.

Project Collision Analysis Report was supplied containing information on accident rates on the existing road. (Note that TII publish Network Safety Ranking – Collision Rate Analysis on an annual basis which can also be used for current and future comparison <http://data.tii.ie/Datasets/RoadSafety/CollisionRates/>)

The Journey Time Survey and Traffic Assessment will be included in the Traffic Modelling Report, that will be produced in accordance with TII’s PAG as the project develops in Phase 2.

The main issue relating to data will be in the implementation and monitoring stage of the scheme when new data analysis will be required to assess what impact the upgrade has had on areas such as journey times, journey time reliability and number of collisions.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the N61 Ballymurray to Knockcroghery Road Project 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 the initial Phase 1 suite of documents prepared or under preparation. The Phase 1 Project Appraisal Plan has received DTTAS approval.

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 for a full evaluation.

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 TII's Phase 1 Concept and Feasibility Stage.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **N61 Ballymurray to Knockcroghery Road Project Summary of In-Depth Check**

This capital investment project with expenditure being considered has an objective of upgrading the **N61 Ballymurray to Knockcroghery Road Project** with an estimated project cost of €43,527,500 (representing 11.4% of total Capital Project Inventory for 2018).

The prime aim of this road upgrade project is to reduce the collision rate along the national road network between Ballymurray and Knockcroghery to below the national average rate, reduce conflict between road and rail traffic by avoiding at-grade intersections between the national road and rail networks, improve safety for all road users including pedestrians and cyclists along both the national road network and on the surrounding road network, reduce journey times and improve journey time reliability on the N61 for long distance trips between the West/ North West Regions and the Midland Gateway, and medium distance trips between Roscommon town and Athlone.

As required by the Public Spending Code the initial project appraisal works appear to be well managed. The overall process and documentation prepared for the N61 Ballymurray to Knockcroghery is generally consistent with the prevailing guidelines set out in the Public Spending Code. It should also be noted that the project is still at an early stage of its development with several steps to be taken before it is implemented. The Preliminary Business Case will be prepared at the next phase of the project (Phase 2 Option selection). The detailed Business Case which will comprise of the following documentation: Project Brief, Traffic Modelling Report, Cost Benefit Analysis and Project Appraisal Balance Sheet will be submitted to the Department of Transport, Tourism and Sport in Q2 2021 for Departmental Approval (Phase 3 Design and Environmental Evaluation).

Based on findings of the in-depth review on the proposed upgrade of the **N61 Ballymurray to Knockcroghery Road Project**, Capital Project the audit opinion is that Roscommon County Council is **broadly compliant** with the relevant requirements of the Public Spending Code.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Operation of Arts Programme
Detail	Current Expenditure to operate and maintain Arts Programme in Roscommon during 2018
Responsible Body	Roscommon County Council
Current Status	Expenditure being Incurred
Start Date	January 2018
End Date	December 2018
Overall Cost	€1,578,252

Project Description

Roscommon County Council is responsible for the Operation of the Arts Programme, in respect of both revenue and capital expenditure and income. The revenue account is managed in the council's revenue budget in Division F: Recreation and Amenity Service F05: Operation of the Arts Programme. The Arts Programme which is approved on an annual basis at the Councils Annual Budget Meeting has expenditure and income for 2018 in the following categories:

- F0501 Administration of the Arts Programme
- F0504 Heritage/Interpretive Facilities Operations
- F0599 Service Support costs

The Arts Programme incorporates a number of projects around investment in the arts, job creation, creativity, participation, collaboration, inclusion, engagement, promotion of historic and cultural landmarks, support to genealogy research etc., The following are some of the initiatives which the Arts Programme delivers on:

The Arts Plan 2017 – 2021 was adopted by Roscommon County Council in October 2017. The Plan aims to support artists to work and live in the county, increase investment in arts infrastructure, grow the level of engagement and participation in the arts at local level and focus on quality arts programming for children and young people. The individual is at the heart of any programme delivered by Roscommon County Council and the arts and cultural programme is no different. Through the arts and culture, the individual finds the space and freedom for expression and creativity. In addition, groups of like minded people discover through arts and culture a shared interest which can unify and create a feeling of acceptance and belonging. The arts programme supports, encourages and nurtures the arts.

Roscommon Arts Centre features work by professional, local and community based artists. In addition to the ongoing programme of events in the auditorium and gallery, a host of new initiatives aimed at engaging with local communities have been introduced and the supports offered by the Arts Centre to professional artists continue to be developed and expanded.

Douglas Hyde Interpretative Centre, is the burial place of Dr. Douglas Hyde, First President of Ireland. It continues to be an important historic and cultural landmark in County Roscommon which attracts many visitors, including school tours and visits from historical societies. The centre continued to develop as a cultural hub within the county.

King House is a major visitor attraction in County Roscommon. The Council through the Arts programme promotes the house as a vibrant historic, cultural and tourism centre, which currently houses the Mary McAleese Collection, the Connaught Rangers Museum, and the Boyle Civic Art Collection

County Roscommon Heritage and Genealogy Centre which is ran by a community owned company, conducts genealogy research for people with Roscommon roots and is located in Strokestown. The Centre undertakes research into family's resident in County Roscommon before 1900. The council makes a contribution towards the centre on an annual basis.

How the Programme is funded

Within each Service there are a number of budgets which are specific to a particular area of work and provide a mechanism by which programmes can be managed. Budget 2018 outlined estimates of expenditure and income for the year, while the actual expenditure and income is captured in the Annual Financial Statement(AFS) 2018. The following table outlines the budgeted expenditure and income compared to the actual expenditure and income in each of the relevant job codes:

F0501: Administration of the Arts Programme

Job Code	Programme	2018 budgeted expenditure	2018 budgeted income	2018 AFS expenditure	2018 AFS income	Budgeted expenditure V AFS 2018	Budgeted income V AFS 2018
F5010001	ARTS CENTRE BEVERAGE PURCHASES	6,000	-	7,156	-	-1,156	-
F5010002	ARTS OFFICER OTHER	169,000	-	167,208	-	1,792	-
F5010003	ARTS OFFICER SALARY	97,500	-	77,060	-	20,440	-
F5010004	ARTS OFFICER TRAVEL	2,000	-	-	-	2,000	-
F5010005	ARTS CENTRE SALARIES	110,000	-	141,044	-	-31,044	-
F5010006	ARTS CENTRE ADMIN WAGES	17,000	-	28,114	-	-11,114	-
F5010007	ARTS CENTRE TRAVEL	2,000	-	3,078	-	-1,078	-
F5010008	ARTS CENTRE GENERAL	53,000	-	51,806	-	1,194	-
F5010009	ARTS CENTRE EQUIPMENT	5,000	-	573	-	4,427	-
F5010010	ARTS CENTRE ARTISTS	87,200	-	163,208	-	-76,008	-
F5010011	ARTS CENTRE INSURANCES	2,000	-	1,827	-	173	-
F5010012	ARTS CENTRE MARKETING	15,000	-	22,498	-	-7,498	-
F501001I	INCOME FROM ARTS CENTRE BOX	-	127,500	-	154,025	-	26,525
F5010022	WRAP FUND	-	-	10,000	-	-10,000	-
F5010023	ARTS CENTRE - CONTRIBUTION	-	-	500,000	153,155	-500,000	153,155
F501002I	INCOME FROM ARTS CENTRE NON BOX	-	2,000	-	26	-	-1,974
N16621	ARTS OFFICER RECEIPTS	-	20,000	-	19,364	-	-636
N16627	ARTS CENTRE INCOME	-	-	-	1,317	-	1,317
N16628	ARTS CENTRE GRANTS	-	50,000	-	70,000	-	20,000
N16630	ARTS OFFICER GRANTS	-	45,400	-	49,200	-	3,800
N16633	INCOME FROM ARTS CENTRE BAR	-	16,000	-	18,055	-	2,055
Total	F0501	565,700	260,900	1,173,571	465,142	-607,872	204,242

F0504: Heritage/Interpretive Centre Operation

Job Code	Programme	2018 budgeted expenditure	2018 budgeted income	2018 AFS expenditure	2018 AFS income	Budgeted expenditure V AFS 2018	Budgeted income V AFS 2018
F5040001	STROKESTOWN GENEALOGY CENTRE	-	-	100,054	-	-100,054	-
F5040002	KING HOUSE MAINT & OPERATION	67,700	-	49,136	-	18,564	-
F5040003	KING HOUSE WAGES & SALARIES	31,600	-	46,965	-	-15,365	-
F5040004	KING HOUSE INSURANCE	12,000	-	12,248	-	-248	-
F5040005	KING HOUSE RECOUPABLE	-	-	6,559	-	-6,559	-
N16619	KING HOUSE ENTRY FEES	-	15,000	-	11,764	-	-3,236
N16622	KING HOUSE OTHER	-	30,000	-	21,826	-	8,174
N16631	RECOUP STOWN HERITAGE CENTRE	-	-	-	95,054	-	95,054
Total	B0504	111,300	45,000	214,962	128,644	-103,662	99,992

F0599: Service Support Costs in relation to the Operation of the Arts Programme

Job Code	Programme	2018 budgeted expenditure	2018 budgeted income	2018 AFS expenditure	2018 AFS income	Budgeted expenditure V AFS 2018	Budgeted income V AFS 2018
ZF05ZZZZ	F05 Service Support Costs	168,482	15,195	189,719	14,298	-21,237	-897
Total	F0599	168,482	15,195	189,719	14,298	-21,237	-897

F05: Total Programme Expenditure and Income

Job Code	Programme	2018 budgeted expenditure	2018 budgeted income	2018 AFS expenditure	2018 AFS income	Budgeted expenditure V AFS 2018	Budgeted income V AFS 2018
Total	F0501	565,700	260,900	1,173,571	465,142	-607,872	204,242
Total	F0504	111,300	45,000	214,962	128,644	-103,662	99,992
Total	F0599	168,482	15,195	189,719	14,298	-21,237	-897
TOTAL	F05	845,482	321,095	1,578,252	608,084	-732,771	303,337

Section B - Step 1: Logic Model Mapping

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

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Support artists • Increase participation • Increase engagement • Provide a quality arts programme • Provide space for creativity • &freedom of expression • Support, encourage and nurture the arts • Provide employment opportunities • Provide cultural hubs in the county • Enrich lives of children and young people • thought the arts 	<ul style="list-style-type: none"> • Human resources • Financial resources • Buildings • thought out the county • Information Technology Systems 	<ul style="list-style-type: none"> • Work on the development and implementation of short to medium term Plans and Policies to provide strategic focus • Formulate, develop, facilitate, invest in arts event, workshops, music development programmes, film, television, gaming, animation projects • Provide information in relation to events, opportunities to participate, engage • Work with people of all ages, cultures and backgrounds to encourage greater appreciation of the arts • Develop spaces where artists can develop, create and present work 	<ul style="list-style-type: none"> • Plans & Policies in place for the arts, heritage, culture and creative sectors, • Creative Ireland SLA/framework • Agreement with the Arts Council • Increased numbers attending events in the county. • Greater engagement in the Arts by children and youths. • Improved participation by all the target groups 	<ul style="list-style-type: none"> • More vibrant, diverse and inclusive county. • Reduced social exclusion • Strengthened participation • Improved appreciation of the arts • Increased employment in the Arts and Heritage • Increased visitor numbers which will positively impact on all areas of society in the county • A vibrant and engaged arts community living

<ul style="list-style-type: none"> • Develop strategic and sustainable investment in the arts. 		<ul style="list-style-type: none"> • Plan, develop and implement awards, bursaries, residency and commissioning opportunities • Support children & youth initiatives • Consult with local communities • Prepare brochures, update facebook, twitter, Councils website on events, activities opportunities to participate • Deliver the Creative Ireland National Programme • Produce a comprehensive Culture and Creativity Strategy 2018-2022 • Manage budgets, ensure any over expenditure is compensated by increased income 	<ul style="list-style-type: none"> • Increased supports to artists via. Awards, bursaries, residencies and commissioning opportunities in place and working well • Provide employment to artists at all stages of their careers. 	and working in the county <ul style="list-style-type: none"> • Improved quality of life for artists living in Roscommon
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Description of Programme Logic Model

Objectives: To work with and for the arts and heritage sector to increase visibility and participation of all arts forms. To provide opportunities for employment in the sector. To support greater engagement by all, in the arts, improve participation and increase awareness of Roscommon as a rich arts and cultural county.

Inputs: The 2015-2019 Corporate Plan outlines the high level plans for the Arts Programme and the Annual Service Delivery Plan outlines the key objectives for delivery in 2018. The budget for 2018 which provides the funding mechanism was approved by Roscommon County Council members at their budget meeting on the 22nd November, 2017. The Council support a number of IT systems in the Area. There are 6.5 full time and 21 part time/casual staff employed

to implement the objectives of the programme. The council has worked closely with the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs, to secure funding to extend and redevelop the Arts Centre building, in order to improve the existing spaces, create new spaces and make it more accessible to all. A contribution of €500,000 by RCC, is included in the programme for 2018. This was funded through a combination of development contributions and a loan.

Activities: In 2018, the arts programme continued to support, encourage and nurture the arts with a number of both existing and new programmes including:

- Almost 13,000 people attended 205 ticketed events at the arts centre, accommodated by artists from a number of artforms. This programme included 33 theatre performances, 18 music events, 57 children's events, 47 workshops and 6 exhibitions.
- The Roscommon County Youth Orchestra (RCYO) and the Roscommon County Youth Theatre (RCYT) continue to be supported.
- Three Festivals were facilitated as were a number of successful social inclusion & intercultural performances and events.
- A Theatre Artist completed a two-year residency in the autumn with the first public reading of her new play "Chicken Wings in Peace" by a professional cast.
- The Visual Art Writer in Residence programme was expanded.
- A number of professional development workshops for artists were delivered throughout 2018 in association with Visual Artists Ireland directly responding to the needs of the visual arts community in Roscommon.
- There were a number of events/workshops in various genres accommodated people with a disability, older people, youths and children.
- A number of Arts educational programmes and activities continued to be developed and rolled out to national and secondary school students.
- "Filmed" a Roscommon Arts Centre's educational cinema programme was run in association with Irish Film Institute.
- "Artschool Takeover" which was supported by Creative Ireland, placed contemporary artists in a small rural school for a day long programme of activities.
- In 2018, work continued on the extensive Literary Development Programme including the New Roscommon Writers Awards, the Chapbook Bursary Award and the publication of the Anthology of New Roscommon Writing.
- The Individual Artists Bursary and the Tyrone Guthrie Bursary programme, saw twenty- four bursaries awarded, enabling artists to advance their careers.
- The theme of the three day Douglas Hyde Conference event was - 'People, Places and Time: Converging Histories', which focused on the events of one hundred years ago in 1918.
- The International Fibre Art Festival of exhibitions, workshops and symposia took place over four days in May, in Aras an Chontae and King House, Boyle with local, national and international exhibitors and speakers.

Outputs: The outputs of the programme include, enhanced strategic planning for the Arts programme, improved participation and appreciation of the Arts in all its forms. Increased visitor numbers to the county. More spaces for Artists to work and exhibit in. Improved employment opportunities for artists at all stages of their careers. Numerous opportunities for participation in various artforms by the general public. Greater engagement by all the target group including ethnic minorities, people with a disability, older people, youths and children.

Outcomes: The Increased opportunities for artists to sustain a living in County Roscommon and the active participation and engagement by all communities including the disadvantaged and marginalised, will result in improved quality of life in a county which is diverse and inclusive.

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

The operation of the Arts Programme is an on-going annually. The timeline below outlines the milestones applicable to **Operation of the Arts Programme** during 2018.



September 2017	Consultation between HOF and Business Unit Head in relation to anticipated expenditure and Income for 2018
November 2017	Budget approved by members of Roscommon County Council and shared with all relevant staff
Q4 2017	Arts Council application for funding for 2018
	Draw down grants from external agencies to support the delivery of the arts programme for 2018.
Jan – Dec 2018	<p>Q 1: Receipt of offer of funding from Arts Council</p> <p>Complete planning for the arts programmes/projects, i.e. traditional arts; disability and the arts; inter-culturalism and the arts; Roscommon County Youth Theatre; Roscommon County Youth Orchestra; literary development programme; film project; visual arts programme</p> <p>Advertise various funding opportunities in respect of Roscommon Arts Programme.</p> <p>Q2: Select and pay of awards under various funding opportunities</p> <p>Quarterly: Roll out Spring/Summer/Autumn/Winter 2018 programme of events and finalise the print and distribution of the following quarters programme</p> <p>Quarterly: Recoup expenditure from various sources in line with Agreements/Procedures etc.</p> <p>Quarterly: Monitor Budgets to ensure value for money, and the implementation of planned programmes. Report on income and expenditure to Plenary Council, EU IMF, Quarterly returns to DPER</p> <p>Ongoing: Deliver the Arts Programme, Pay Grants, suppliers, procure goods and services.</p> <p>Q 4: Annual evaluation and assessment of projects and funding streams with a view to reducing/increasing/maintaining budget, finishing or starting projects</p> <p>Completion of all programmes and projects</p>

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 Arts Programme.

Project/Programme Key Documents	
Title	Details
1. Annual Budget 2018	Revenue budget for 2018 were approved by Roscommon County Council at the Budget Meeting on 22 nd November, 2017.
2. Financial Reports	Reports from the Agresso Financial Management System and CCAS Management System are reviewed by the Business Unit Head on a monthly basis to monitor expenditure and recoup income from various sources.
3. Monthly Management Reports	Management Reports are produced on a monthly basis. They were reviewed by the Management Team and presented to the monthly Plenary Meeting of Roscommon County Council. Reports are also made available to the Audit Committee the public as council meetings are live streamed.
4. Adherence to Budget	The Head of Finance met with the Business Unit Head during the year to agree increases in the budget to reflect the growth and development of the arts programme.
5. Arts Council Funding application	An Annual review is carried out on the previous year's arts activities, including income and expenditure and planned arts activities for the following year are prioritised
6. Annual Financial Statement (AFS) 2018	Finance is responsible for the production of the AFS in partnership with each Business Unit. This involves an in-depth check of all expenditure and Income against the budgeted figures and includes an analysis of government grants and recoupments from various sources.
7. Annual Report 2018	The Annual Report outline the key activities, outcomes and outputs in the Arts Programme.
8. Recoupment of staff salaries for Strokestown Genealogy Centre	Salaries for the SGC are paid by RCC and are 100% recoupable, with the exception of a €5K contribution made annually by RCC.

Key Document 1: Annual Budget 2018

The budget is a reserved function of the Members of Roscommon County Council. It was approved at the Annual Budget Meeting in November, 2017. The Budget document is available on Roscommon County Council's website [http://www.roscommoncoco.ie/en/Download-It/Finance-Publications/Annual Budget/Annual-Budget-2018.pdf](http://www.roscommoncoco.ie/en/Download-It/Finance-Publications/Annual%20Budget/Annual-Budget-2018.pdf)

Key Document 2: Financial Reports

Reports from the Agresso Financial Management System and CCAS are available to monitor income and expenditure.

Key Document 3: Monthly Management Reports

Monthly Management Reports from the Agresso Financial Management System are compiled to monitor income and expenditure. They are reviewed by the Management Team, the Corporate Policy Group and presented to the Plenary Council. The general public has access to monthly reports on line. The Council meetings are live streamed and available for viewing after meetings on the council's website.

Key Document 4: Adherence to Budget

Formal and informal meetings are held to discuss adherence to budgets.

Key Document 5: Arts Council Funding application

Copy of the funding application is readily available

Key Document 6: The Unaudited Annual Financial Statement (AFS) 2018, is currently 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-December-2018.pdf](http://www.roscommoncoco.ie/en/Download-It/Finance-Publications/Annual%20Financial%20Statement/Annual-Financial-Statement-For-Year-Ended-31st-December-2018.pdf) The Audited AFS will be available later in 2018 once it is approved by the External Auditor of the Local Government Audit Service,

Key Document 7: Annual Report 2018, is available on Roscommon County Council's website <http://www.roscommoncoco.ie/en/Download-It/Corporate-Affairs1/Corporate-Affairs-Publications/Publications/Annual-Report-2018.pdf>

Key Document 8: Recoupment of salaries for the staff of Roscommon Genealogy Centre (RGC), Strokestown.

Roscommon County Council pays the salaries of the staff in RGC. Salaries are 100% recoupable from RGC, with the exception of a €5K contribution made by RCC on an annual basis. Salary costs, recoupment claims and income are available to view on Agresso, FMS & Core Payroll System and a detailed recoupment procedure is also available. Contract document or agreement relating to this activity were not available to review as part of the PSC process.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the provision of the Arts Programme for 2018. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
No of people attending events in the Arts Centre	To monitor participation levels, improved revenue collection To identify if the arts activities, exhibitions and performances are suitable for the audience	Yes The Arts Centre Box Office and Agresso
No of tourist visiting King House and Douglas Hyde Centre	To monitor and increase visitor numbers	Yes Receipts
No of children and young people engaged	To monitor participate by children and youths in the Arts	Yes Attendance Numbers at various events and programmes
Financial analysis	To monitor accountability, transparency and value for money, adherence to budgets and to manage recoupments from various sources	Yes Financial Management System – Agresso
Statistics on meeting targets outlined in Policies and Plans	To monitor compliance against targets. Support strategy objectives.	Yes Annual Service Delivery Plan & Annual Report. Data collected in relation to organised events.
Numbers applying for and availing of awards of funding, bursaries, residencies and commissioning opportunities etc	To monitor quality and quantity of applications and participation levels year on year. To ascertain if the advertisements for the funding streams are reaching the target audience.	Yes Applications forms received and assessed against the qualifying criteria and spaces filled by the right applicants.
Engagement with Social Media platforms	To promote events and support PR and marketing campaigns across a range of platforms. To increase participation and engagement in the process	Yes, via the backend of Facebook and Instagram in terms of post engagements etc.
Number of artist supported through the various programmes	To establish the extent to which artists are being supported by the arts programme	Yes, arts office and arts centre data
Stats on participation by socially excluded and hard to reach communities/groups	To identify if programmes are engaging in a meaningful way those communities	Yes, available from attendance programmes

Data Availability and Proposed Next Steps

Data Availability

The operation of the Arts Programme is a core function of Roscommon County Council. It is linked to the Mission Statement in the Corporate Plan and is included in its key objectives and strategies. There are a number of actions set out in specific Arts Programmes plans, which are monitored and reviewed on an ongoing basis. Receipts are available in respect of visitor numbers in King House and the Dr Doughas Hyde Centre. A significant amount of data is available from the various systems in operation including Agresso Financial Management System, and the Box Office system, and the backend of Facebook and Instagram. Application forms are available in relation to the awards and bursary programmes.

Payment of salaries and wages of all staff are available to view on the Core Payroll system and Agresso FMS.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the operation of the Arts programme 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)

The operation of the Arts Programme is revenue in nature and therefore does not fit neatly into the public spending code criteria, however, having reviewed the programme in-depth I can confirm that it is compliant but some improvements are necessary.

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

Data is available from Agresso Financial Management System, for all income and expenditure in relation to the programme. Both the Budget and Unaudited Annual Financial Statement 2018 are available to view on the council's website. Information in relation to attendance numbers at various venues are readily available. Actions against strategic goals in the Arts Plan 2017-2021 and the Culture and Creative Strategy 2018-2022 are being monitored and made available as they are progressed. Statistics are available in relation to the numbers who applied for Awards, Bursaries and those who were successful.

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

Artists and facilitators contracted to deliver programmes on behalf of Roscommon County Councils Arts Services Department should be asked to submit a post evaluation report, in order to gather quantitative and qualitative results. This report should be linked to final payments.

A Written Agreement should be put in place between RCC and Artists and facilitators delivering programmes on the council's behalf outlining the terms of their engagement.

Feedback should be sought from schools and host communities on their experiences of projects delivered by Roscommon County Councils Arts Services Departments in order to promote continuous improvement in the delivery of the Arts Programme, the replication of what is working well and the cessation or revision of what is not.

Procurement should be monitored closely in respect the purchase of small quantities of low value goods/services whose cumulative value exceed the procurement threshold in the year.

The Management Team should consider moving all purchasing to a single Business Unit, where expertise can be developed and better value for money obtained for the organisation and citizens of the county.

All staff who claim for travel on the travel system, should be made aware of their obligations as set out in the Corporate Travel Policy.

The Payroll Section should satisfy themselves as to the availability and validity of a contract document or agreement, relating to the payment and subsequent recoupment of salary costs to staff of the Roscommon Genealogy Centre.

Scanned Invoices on Agresso FMS should be checked to ensure they are legible and capable of being viewed electronically.

All Invoices should clearly outline the service being provided to enable correct application of VAT, RCT, WH etc.,

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the operation of the Arts Programme.

Summary of In-Depth Check

Roscommon County Council is responsible for the Operation of the Arts Programme, in respect of both Revenue and Capital expenditure and income. This in-depth review was undertaken in respect of the Revenue account, which sits in Division F: Recreation and Amenity F05: Operation of the Arts Programme of the Revenue Budget. The Arts Programme is approved on an annual basis at the Councils Annual Budget Meeting and had expenditure in 2018 of €1,578,252.

The Arts Programme includes a diverse range of projects, which are operated from locations throughout the county, including Roscommon Arts Centre, Roscommon Art Office, Dr Douglas Hyde Centre, King House and County Roscommon Heritage and Genealogy Centre. Projects and programmes include investment in the arts, job creation, creativity, participation, inclusion, engagement, promotion of historic and cultural landmarks, support to genealogy research. There are 6.5 full time and 21 part time/casual staff employed to implement the objectives of the programme. The Council also supports a number of IT systems in the Area.

The in-depth check looked at the various programmes, projects, plans and events carried out and facilitated through the Programme in 2018. The programme offers significant benefits, to all target groups, through the provision of a diverse programme of events for all and this is to be highly commended. An analysis of expenditure on Agresso was carried out which included comparison between the Budgeted figure in the Annual Budget and actual expenditure as outlined in the Annual Financial Statement 2018. This also included a review of supplier payments, invoices and contracts. Travel claims including receipts were reviewed on the travel system. A number of small issues were noted around procurement of low value items and the new travel policy precludes claiming for receipts which do not form part of the travel claim.

Overall based on the sample reviewed I am satisfied that the Arts programme provides value for money to the citizens of County Roscommon and is compliant with the principles of the Public Spending Code.

Project Details	
Year:	2018
Parent Department:	TII (Department of Transport, Tourism & Sport)
Name of Contracting Body:	Roscommon County Council
Name of Project/Description:	N5 Ballaghaderren Bypass Road Project
Procurement Details	
Advertisement Date:	OJEU - 03 December 2011
Tender Advertised in:	OJEU - 03 December 2011
Awarded to:	Wills Bros. Ltd.
EU Contract Award Notice Date:	OJEU - 05 December 2012
Contract Price:	€27,290,678 incl. VAT
Progress	
Start Date:	2012
Expected Date of Completion per Contract:	2014
Spend in Year under Review:	€0
Cumulative Spend to End of Year:	€33,107,950 (incl. VAT)
Projected Final Cost:	€33,107,950 (incl. VAT)
Value of Contract Variations:	€5,817,272 (incl. VAT)
Date of Completion:	2014
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	13.6km Type 1 Single Carriageway National Primary Road, 17.5km of Side Roads and Access Roads; 6 No. Major Structures, and 2 No. Minor Structures.
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	13.6km Type 1 Single Carriageway National Primary Road, 17.5km of Side Roads and Access Roads; 6 No. Major Structures, and 2 No. Minor Structures.



Local Authority	Expenditure being considered						Expenditure being incurred				Expenditure recently ended				Notes
	Current		Capital Grant Schemes > €0.5m	Capital			> €0.5m		> €0.5m		> €0.5m				
	> €0.5m	Capital Projects		Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects				
												€0.5 - €5m	€5 - €20m	€20m plus	
Local Authority Name															
	Council														
Housing & Building															
A01 Maintenance/Improvement of LA Housing Units	€	-	€	-	€	-	€	2,127,526.00	€	-	€	-	€	-	
A02 Housing Assessment, Allocation & Transfer	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
A03 Housing Rent & TP Administration	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
A04 Housing Community Development Support	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
A05 Administration of Homeless Service	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
A06 Support to Housing Capital Programme	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
A06 10 Units at Riveroaks, Ballaghaderreen- 1482	€	-	€	-	€	-	€	-	€	-	€	-	€	1,053,184.00	
A06 Greenfields Estate , Roscommon Town- 1485	€	-	€	-	€	-	€	-	€	-	€	-	€	847,090.32	
A06 Sunnyside Close , Roscommon-1495	€	-	€	-	€	-	€	-	€	-	€	-	€	663,621.53	
A06 68-77MONKSFIELD PARK BEALNAMULLA 2474 Job 1433	€	-	€	-	€	-	€	-	€	-	€	-	€	1,597,969.10	
A06 9 Housing Units at Longford Td	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
A06 3 Housing Units at Clonfad	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
A06 2 Housing Units at Old Tuam Road - 1541	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
A06 10 Turnkey Houses Boyle	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
A06 10 Houses Lysroyme Court, Strokestown	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
A06 12 Houses Silveroe Meadow, Boyle	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
A06 7 Housing Units at Cluain Fraoigh - 1530(element of exp in 2018)	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
A06 Voluntary Housing Scheme Croghan	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
A07 RAS and Leasing Programme	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
A08 Housing Loans	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
A09 Housing Grants	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
A11 Agency & Recoupable Services	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
A12 HAP Programme	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
Total A Housing and Building	€	-	€	-	€	-	€	5,108,298.00	€	-	€	-	€	-	

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