Roscommon County Council

Public Spending Code
Quality Assurance Report

Year ended
31st December 2019

submitted to

The National Oversight
and
Audit Commission (NOAC)

on
2nd July, 2020

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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:
   o **Capital** Projects: Projects selected must represent a minimum of **5%** of the total value of all Capital projects on the Project Inventory.
   o **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 number of projects/programmes of 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.

*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".

Inventory of projects/programmes, being considered, being incurred and recently ended

Summary Project Inventory	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current >€0.5m	Capital Grant Schemes >€0.5m	Capital Projects €0.5-€5m	Capital Projects €5-€20m	Capital Projects €20m plus						
Roscommon County Council											
Housing & Building											
A01 Maintenance/Improvement of LA Housing Units						1					
A02 Housing Assessment, Allocation and Transfer						1					
A03 Housing Rents and TP Administration											
A04 Housing Community and Development support											
A05 Administration of Homeless Services											
A06 Support to the Housing Capital Programme								5			2
A07 RAS and Leasing Programme						1					
A08 Housing Loans											
A09 Housing Grants						1					
Total Housing						4		5			2
Road Transportation and Safety											
B01 NP Road – Maintenance & Improvement						1		1			1
B02 NS Road – Maintenance & Improvement			2			1		5			1
B03 Regional Roads-Maintenance & Improvement						1					
B04 Local Road – Maintenance & Improvement						1					
B05 Public Lighting						1					
B06 Traffic Management Improvement											
B07 Road Safety Engineering Improvement											
B08 Road Safety Promotion & Education											
B09 Maintenance & Management of Car Parking											
B10 Support to Roads Capital Programme											
B11 Agency & Recoupable Services						1					
Total Roads Section			2			6		6			2
Water Services											
C01 Water Supply						1					
C02 Waste Water Treatment						1					
C03 Collection of Water/Waste Water Charges											
C04 Public Conveniences											
C05 Admin of Group & Private Water Installation											
C06 Support to Water Capital Programme						1					
C07 Agency & Recoupable Services											
C08 Local Authority Water & Sanitary Services											
Total Water						3					
Development Management											
D01 Forward Planning											
D02 Development Management						1					
D03 Planning Enforcement											
D04 Industrial & Commercial Facilities								1			
D05 Tourism Development & Promotion								1			
D06 Community and Enterprise Function						1					
D07 Unfinished Housing Estates											
D08 Building Control											
D09 Economic Development & Promotion			3			1		2			
D10 Property Management											
D11 Heritage & Conservation Services											
D12 Agency & Recoupable Services											
Total Development Management			3			3		4			

Summary Project Inventory	Expenditure	being considered				Expenditure being incurred			Expenditure recently ended		
	Current	Capital									
	> €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
			€0.5 - €5m	€5 - €20m	€20m plus						
Environmental Services											
E01 Landfill Operation and Aftercare											
E02 Recovery & Recycling Facilities Operations						1					
E03 Waste to Energy Facilities Operations											
E04 Provision of Waste to Collections Services											
E05 Litter Management											
E06 Street Cleaning											
E07 Waste Regs, Monitoring and Enforcement											
E08 Waste Management Planning											
E09 Maintenance of Burial Grounds											
E10 Safety of Structures and Places –Civil Defense HQ		1									
E11 Operation of Fire Services						1					
E12 Fire Prevention											
E13 Water Quality, Air, Noise Pollution											
E14 Agency & Recoupable Services											
E15 Climate Change and Flooding											
Total Environment		1				2					
Recreation and Amenity											
F01 Leisure Facilities Operation											
F02 Operation of Library & Archive Services						1					
F03 Outdoor Leisure Areas Operations											
F04 Community, Sports & Recreation Development											
F05 Operation of Arts Programme						1				1	
F06 Agency & Recoupable Services											
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					
H02 Profit/Loss Stores Account											
H03 Administration of Rates						1					
H04 Franchise Costs											
H05 Operation of Morgue & Coroner Expenses											
H06 Weighbridges											
H07 Operation of Markets & Casual Trading											
H08 Malicious Damage											
H09 Local Representation/Civic Leadership						1					
H10 Motor Taxation						1					
H11 Agency & Recoupable Services											
Total Miscellaneous Services						4					
Overall Total	0	1	5	0	0	24	0	15	0	1	4

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 N5 Ballaghaderreen to Scramoge Roads Project. (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 staff involved in Projects understand their obligation under the PSC.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Following revised PSC January 2020, a national training programme would be beneficial to ensure a consistent implementation of new project life cycle and methodology. This programme could be done remotely.
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. It is a requirement of this local authority. The requirement is also outlined in a number of local SLA's and national documents such as TII Project Management Guidelines.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes. Recommendations 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?	3	Yes. Recommendations have been implemented or are due for implementation.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes. The Report has been 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. The required sample has been 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	Yes, detailed Business Cases are prepared for major projects prior to expenditure being incurred and value for money is demonstrated in accordance with the Public Spending Code at each stage of the project life cycle. This includes post project review/evaluation.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been	3	2 Post Project reviews/evaluations are currently underway in respect of recently ended projects.

issued promptly to the relevant stakeholders / published in a timely manner?		
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	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, Roads General, NRRO, the Arts Office and Economic Development 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/ Business Case 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/Business Case Reports are prepared at concept stage and sent to the funding authority as part of the funding approval/application process.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes.
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 2.1 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, where applicable, however, planning must be in place prior to submitting applications for Category 1 RRDF/URDF funding.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes, in line with TII Project Management Guidelines each phase must be sanctioned prior to commencing the next phase of a project.
2.7 Were the NDFA consulted for projects costing more than €20m?	3	Yes, in line with TII Project Management Guidelines.
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 are various stages to the approval process, depending on the requirement of the funding agency. All stages are complied with and projects are continually refined at every stage of the process in consultation with the funding authority.
2.9 Was approval granted to proceed to tender?	3	Yes – in respect of a number of projects. Some projects are still at concept stage.
2.10 Were procurement rules complied with?	3	Yes. All EU, National and local procurement rules were complied with.

2.11 Were State Aid rules checked for all supports?	3	Yes. Where applicable- projects of an economic development nature.
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, generally. Where tenders vary from the AIP in terms of cost the relevant funding agencies approval is sought prior to the project proceeding.
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 at the preliminary stage of projects, which are monitored on an ongoing basis. Statistics on each milestone are available for future robust evaluation.
2.14 Have steps been put in place to gather performance indicator data?	3	Yes. funding applications include details in relation to the measurement and management of performance indicators, including activities, resources, inputs, outputs and outcomes. PI's are managed robustly as part of the project implementation and the internal PMDS process.

Footnote: Housing Construction, NRRO, and Economic Development were consulted with regards to the completion of this checklist

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 2019
3.2 Are objectives measurable in quantitative terms?	N/A	No programme relevant to PSC in 2019
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No programme relevant to PSC in 2019
3.4 Was an appropriate appraisal method used?	N/A	No programme relevant to PSC in 2019
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 2019
3.6 Did the business case include a section on piloting?	N/A	No programme relevant to PSC in 2019
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 2019
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 2019
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	No programme relevant to PSC in 2019
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 2019
3.11 Was the required approval granted?	N/A	No programme relevant to PSC in 2019
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 2019
3.13 If outsourcing was involved were procurement rules complied with?	N/A	No programme relevant to PSC in 2019
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 2019
3.15 Have steps been put in place to gather performance indicator data?	N/A	No programme relevant to PSC in 2019

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes. Contracts signed for consultancy services and for any direct build projects that had advanced to the construction stage.
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes. Quarterly meetings are held with the Department's Architectural Advisor.
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes. Housing SEE co-ordinates all capital projects.
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes. Consultancy services include project management services for all project stages. Consultants are monitored by the programme co-ordinator.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes. Pre-construction project progress is tracked against the Department's 4 stage capital management process. Direct build construction progress is monitored at scheduled project meetings (not applicable to turnkey delivery mechanisms).
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Of two completed turnkey projects, one was on time and within budget and one was delayed and approximately 10% over budget. Other projects were within budgets and timescale in 2019. The impact of Covid-19 on budget and schedules of projects currently at the construction stage remains to be determined.
4.7 Did budgets have to be adjusted?	3	Of two completed turnkey projects, one was on time and within budget and one was delayed and approximately 10% over budget. Other projects were

		within budgets and timescale in 2019. The impact of Covid-19 on budget and schedules of projects currently at the construction stage remains to be determined.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes. RCC reacted swiftly to mitigate the financial and time-related impacts of the noted budget increase on one turnkey project. Any impacts due to Covid-19 restrictions will be addressed through emerging national policy and at project level, as required.
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	N/A	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	N/A
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No

Footnote: Housing Construction project team and Economic Development were consulted with regards to the completion of this checklist

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. Allocations are notified by the relevant funding agencies including the DHPLG. Team and individual development plan objectives are agreed. All processes are monitored throughout the year. The AFS is prepared at the end of each year and targets are reviewed against relevant KPI's.
5.2 Are outputs well defined?	3	Yes. KPI's are in place & statistics are collected and outputs are quantifiable.
5.3 Are outputs quantified on a regular basis?	3	Yes. National KPI's are prepared annually and programme delivery statistics are collected and reviewed on a regular basis.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes. Monitoring of performance against budget allocation is in place. PMDS is in place in the organisation. Participation levels monitored. There are also a number of local KPI's.
5.5 Are outcomes well defined?	3	Yes. There are a number of positive outcomes from the programme
5.6 Are outcomes quantified on a regular basis?	3	Yes. Through the delivery programme
5.7 Are unit costings compiled for performance monitoring?	3	Yes. Through the budget and recoupment process. All individual programme costs are compiled and grants are awarded based on unit cost.
5.8 Are other data compiled to monitor performance?	3	Yes. Performance management information is compiled on a regular basis in team plans, annual service delivery plans, IPM stats etc. All expenditure and income is available in Agresso FMS and CCAS. Files and folders also contain relevant information.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Yes continuous reviews of performance and service delivery, is in place. There are

		a number of service level agreements which are monitored at least quarterly.
5.10 Has the organisation engaged in any other 'evaluation proofing'[1] of programmes/projects?	3	This programme is operated and data retained in line with National Policies and Guidelines. Evaluation is carried out at each stage of the programme. Key documents are available for evaluation purposes.

Footnote: The Housing Grant Scheme in the "being incurred" Revenue Inventory Section were used as a basis for checklist 5 of the self-assessment

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[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?	2	Two close out reports are underway. Due to Covid 19 the process has not yet been finalised.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	Yes. The review is attached as part of the PSC Return.
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	3	Post project reviews are under way; it is anticipated they will be complete within 2 months.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	Lessons learned will form part of the post project reviews once the project close out reports are complete.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	TII carry out project reviews on various projects following close out.

Footnote: Roads General was used as a basis for checklist 6 of the self-assessment

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 dscontinued?	N/A	No programme relevant to PSC in 2019
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programme relevant to PSC in 2019
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programme relevant to PSC in 2019
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programme relevant to PSC in 2019
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programme relevant to PSC in 2019
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programme relevant to PSC in 2019
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 2019

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 2019.

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, 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 that no new Revenue Projects were being considered during the year.

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

Checklist 5 shows broad compliant with the code.

Checklist 6 shows broad compliance with the code.

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 were conducted as part of the Quality Assurance Process. The projects reviewed represent the required 1% of revenue expenditure for 2019 and 5.9% of the capital project inventory which equates to 17.9%, 3-year average 2017-2019).

The Operation of the Housing Grants Scheme (Revenue Project)
In Depth Check Summary (1% of Revenue Project Inventory)

Roscommon County Council through its Housing Business Unit is responsible for the administration of the Housing Grants Scheme. The programme which is approved on an annual basis at the Councils Annual Budget Meeting had overall expenditure in 2019 of €1,781,703.64 of which €587,706 was managed in the Revenue Account, with the balance being managed in the Capital Account for operational reasons.

At an administrative level, the programme is overseen by the Senior Executive Officer, with day to day responsibility being managed by the Senior Staff Officer. There is one fulltime Clerical Officer (100%), Assistant Staff Officer (75%) and Staff Officer (30%) resource allocated to the scheme. The technical side of the programme is managed by the Senior Executive Engineer with an Assistant Engineer/Clerk of Works carrying out inspections and making relevant recommendations.

As part of the in-depth check the Internal Audit Unit interviewed the Senior Executive Officer and the Senior Staff Officer in relation to all aspects of the programme. The following documents were also reviewed and provided a comprehensive understanding of the programme: Department Circulars, Guidance Documents and Procedures Manuals. The Grant Allocation Notification letters from the DHPLG provided information on the approved expenditure of the programme and the element of costs which were to be provided by the DHPLG and the Local authority respectively.

The in-depth check looked at the entire process from receipt of application forms to the payment of grants and recoupment of expenditure, through the testing of in excess of 20% of files, where grants

were paid and expenditure recouped in 2019. Applications for each Grant type were reviewed and tested against the programmes eligibility criteria (see programme description above). Other documentation on file was also reviewed including: Memos, Recommendations, Certificates of Approval, Chief Executive Orders, certificate of satisfactory completion of works and payment of grants. Tender documents were reviewed to ensure value for money was obtained. Recoupments to the DHPLG were reviewed and verified against Grant Allocation letters and income on the Agresso FMS. Testing was also carried out ascertain achievements against targets as set out in the Annual Service Delivery Plan. In consultation with the Housing Senior Executive Officer and Senior Staff Officer, a number of Recommendations have been agreed for implementation.

Overall, based on the testing carried out and the sample files reviewed, I am satisfied that the Housing Grants Scheme offers significant benefits to all recipients of the programme and provides value for money to the citizens of County Roscommon. I am satisfied that the programme and is **broadly compliant** with the principles of the Public Spending Code.

N61 Tulsk to Clashaganny Road Project (Capital Project)
In Depth Check Summary (5.9% of Capital Project Inventory for 2019 and 17.9% 3-year average 2017-2019)

Summary of In-Depth Check
This capital investment project with expenditure being incurred has an objective of upgrading the **N61 Tulsk to Clashaganny Road Project** with an estimated project cost of €18,667,787. The prime aim of this road upgrade project is to reduce the collision rate along the national road network between Tulsk and Clashaganny to below the national average rate, reduce conflict at-grade junctions by improving stopping sight distances, 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 Tulsk village, Roscommon 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 Tulsk to Clashaganny is generally consistent with the prevailing guidelines set out in the Public Spending Code. 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. It was 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. The tendering process has been carried out in line with the relevant EU, National and Local procurement rules and expenditure carried out in line with contract award.

The project is currently at Phase 2: Option Selection Approval with several steps to be taken before it is implemented. The Preliminary Business Case has been prepared. The detailed Business Case, to be completed at Phase 3 will comprise of the following documentation: Project Brief, Traffic Modelling Report, Cost Benefit Analysis and Project Appraisal Balance Sheet. Those documents will be submitted to the Department of Transport, Tourism and Sport in Q1 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 Tulsk to Clashaganny Road Capital Project,** the audit opinion is that this project will provide significant social, economic and safety benefits to Roscommon and the West Region as a whole. I am satisfied that the project 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.

Roscommon County Council has published a notice of procurement in excess of €10 million in 2019 on 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 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: 2 00/ 2020

9.   Appendix – Project Inventory

Section A: Introduction

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

Programme or Project Information	
Name	Housing Adaptation Grants Scheme for Older People and People with a Disability and The Adaptations & Extensions to Social Housing Stock (Disabled Persons Grants, Extensions & Improvement Works in Lieu) Scheme, (DPG/IWLS) *(Collectively called The Housing Grant Scheme)*
Detail	Expenditure in this programme provides grant aid for: • Older people living in their own homes • People with a disability living in private accommodation • People with a disability living in a local authority house • Improvement works in lieu of local authority housing
Responsible Body	Roscommon County Council
Current Status	Expenditure being Incurred
Start Date	January 2019
End Date	December 2019
Overall Cost	€1,781,704 (€587,706 Revenue and €1,193,998 Capital)

Project Description

Roscommon County Council is responsible for the administration of the Housing Adaptation Grant Schemes for Older People and People with a Disability, and the Adaptations & Extensions to Social Housing Stock (Disabled Persons Grants, Extensions & Improvement Works in Lieu) Scheme, (DPG/IWLS), in County Roscommon. This programme forms part of the ongoing annual Revenue programme of the local authority.

Expenditure in this programme provides grant aid in respect of:

1. Older people living in their own homes
2. People with a disability living in private accommodation
3. People with a disability living in a local authority house
4. Improvement works in lieu of local authority housing

Grant aid is provided under the following headings:

The housing aid for older people (HOP) grant scheme administers grants to approved applicants for the carrying out of necessary repairs or improvements to a house, where, in the opinion of the authority, it considers the repairs or improvements reasonably necessary to make habitable the house for the lifetime of the occupant. Grants under this scheme are prioritised on medical grounds and on the urgency and necessity of the identified works.

The housing adaptation (HGD) grant scheme administers grants to approved applicants for the provision of additional accommodation or the carrying out of works of adaptation that, in the opinion of the authority are reasonably necessary for the purpose of rendering a house more suitable for the accommodation of a member of the household who has an enduring physical, sensory, mental health or intellectual impairment. Grants under this scheme are prioritised on medical and mobility grounds.

The Mobility Aid grant (MAG) scheme is available to fast track grant aid to cover a basic suite of works to address mobility problems, primarily, but not exclusively, associated with ageing. Grants under this scheme are prioritised on medical need, with special consideration given to applicants who require adaptation works as a matter of urgency, e.g. individuals in hospital who require the adaptation works to be completed in order to facilitate their return home. In Roscommon this scheme is ran in conjunction with the HGD grant scheme.

Disabled Persons Grants (DPGs) / Improvement Works in Lieu (IWIL) provides funding for extensions and improvement works for people with a disability living in a local authority house or in lieu of local authority housing.

Legislative background

The Scheme is operated in accordance with statutory instruments (S.I.) and a guidance document. In respect of the review of the 2019 Housing Grant Scheme, the following are the relevant documents:

- S.I. No 670 of 2007 – (Housing Adaptations Grants for Older People and People with a Disability) Regulations 2007
- S.I. No 104 of 2014 - (Housing Adaptations Grants for Older People and People with a Disability(Amendment)) Regulations 2007
- Housing Adaptation Grant Scheme for People with a Disability, Administrative Guidance for Local Authorities Amended February 2014
- Mobility Aids Grant Scheme, Administrative Guidance for Local Authorities Amended February 2014
- Housing Aid for Older People Scheme, Administrative Guidance for Local Authorities Amended February 2014
- Social Housing Guidelines- Improvement works in lieu of Local Authority Housing

Programme Criteria

All grant awards and payments are subject to the applicant meeting criteria set out in relevant legislation/ guidelines, and the availability of funds, to meet the expenditure. Criteria for award of grant include:

- Grant applications must be submitted on the appropriate application form
- Maximum household Income limits apply in respect of each grant
- The person for whom the grant is sought must occupy the house as his/her normal place of residence
- Applicant must be compliant with the Local Property Tax
- Applications are subject to medical priority
- Funds are targeted at essential works only
- Occupational Therapist Report are required in some instances
- One written itemised quotation for the proposed works is required for MAG and HOP grants and two itemised quotations are required for HGD grants
- Works must not commence prior the applicant receiving a written Certificate of Approval
- All grant aided works are outlined in the Certificate of Approval as is the grant award amount
- Works should be progressed within 6 months of award of grant
- Works must meet minimum standards prior to payment of grant
- Contractor must be tax compliant

Types of work covered under the scheme include:

- Any works which are reasonably necessary for the purpose of rendering a house more suitable for the continued accommodation of an older person or a person with a disability
- Provision of ramps
- Stair lifts
- Down-stair toilets facilities
- Accessibility showers
- Adaptation to facilitate wheelchair access
- Extensions
- Windows
- Doors
- Roof repairs

How the Programme is funded

The programme is funded on an annual basis as part of the Revenue Budgetary process. There are a number of elements to the programme.

1. The Department of Housing, Planning and Local Government (DHPLG) provide a capital allocation to the local authority on an annual basis representing between 80% and 90% of programme expenditure depending on the grant type.

2. In addition to providing the programme match funding, Roscommon County Council also funds the programmes salaries, wages and service support costs.

In-depth Review of the Housing Grants Scheme 2019

The following areas were reviewed in the in-depth review of the Scheme

1. Programme Income and Expenditure
2. File review
3. Applications on hand

1. **Programme Income and Expenditure**

An in-depth review was carried out on all income and expenditure relating to the Housing Grants Scheme during 2019. All relevant expenditure was reconciled to Agresso Financial Management System (FMS) and agreed to the Department of Housing, Planning and Local Government (DHPLG) recoupments and income during the year.

Housing Adaptation Grants Scheme for Older People and People with a Disability

Housing Adaptation Grants Scheme for Older People and People with a Disability	Total Cost	DHPLG Contribution 80%	RCC's Contribution 20%
Total Grant Allocation as advised by DHPLG 11th March 2019	1,076,963	861,570.40	215,392.60
Additional Expenditure	28,447.74	22,758.19	5,689.55
Total Expenditure *	1,105,410.74	884,328.59	221,082.15

Allocation awarded to each category	€	DHPLG Contribution 80%	RCC's Contribution 20%
Housing Aid for Older People	359,651.88	287,721.50	71,930.38
Housing Adaptation for People with a Disability and Mobility Aids Grant	745,758.86	596,607.09	149,151.77
Total	1,105,410.74	884,328.59	221,082.15

Adaptations & Extensions to Social Housing Stock (Disabled Persons Grants, DPG Extensions & Improvement Works in Lieu) Scheme, (DPG/IWLS)

Adaptations & Extensions to Social Housing Stock (Disabled Persons Grants, DPG Extensions & Improvement Works in Lieu) Scheme, (DPG/IWLS)	Total Cost	DHPLG Contribution 90%	RCC's Contribution 10%
Total Grant Allocation as advised by DHPLG 27th June 2019	227,778.00	205,000.00	22,778.00
Additional Expenditure	116,714.62	105,043.36	11,671.26
Total Expenditure	344,492.62	310,043.36	34,449.26

Other Programme costs

Other Programme costs	Expenditure €
Salaries and Wages	210,320.17
Service Support Costs	121,480.11
	331,800.28

*The department advised that, it is a matter for each individual local authority to decide how the allocation under the suite of grants is apportioned between the three grant schemes, having regard to local circumstances.

2. File Review

Number of Applicants who received grant aid and total expenditure recouped from the DHPLG during the year.

Grant Type	No of Grant Payments	Files Reviewed	% of files reviewed	Total Grant Awards €	Total of Files Reviewed €	% of overall cost of files reviewed
HOP	68	14	21%	359,651.88	72,858	20%
HGD/MAG	72	18	23%	745,758.86	210,034	28%
Total Expenditure	140	32	23%	1,105,410.74	282,892	26%

Number of Applicants who received Grant Aid through DPG's/IWILS during 2019

Grant Type	No of improvement works carried out	Total cost of works	No of file reviewed	% of files reviewed	Total cost of files reviewed	% of overall cost of files reviewed
DPG	22	230,991	5	23%	81,167	35%
IWLS	1	*113,502	1	100%	113,502	100%
Total Expenditure	23	344,493	6	26%	194,669	57%

*+Recoupment balance of €2,619.27 outstanding at 31/12/2019

3. Applications on Hand

The table below shows the applications on hand at 30th June, 2019 as part of the annual statistical return to the DHPLG.

Scheme	Number and value of applications on hand already granted formal approval:		Number and value of applications on hand awaiting approval:		Number and value of applications paid to Customer & Recouped form Dept:	
	No	€	No	€	No	€
Housing Adaptation Grant for People with a Disability (HGD)	58	€610,006	37	€481,987	23	€197,633
Housing Aid for Older People (HOP)	46	€220,554	18	€134,965	21	€108,137
Mobility Aids Grants (MAGs)	0	0	0	0	0	0
Total	104	€830,560	55	€616,952	44	€305,770

Note: MAG grants are amalgamated with HGD grants and therefore not reported on separately.

Based on documentation provided by the Housing Business Unit, the pre 2019 applications on hand, are all awaiting further information or have been referred to technical staff for inspection.

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.

Objectives	Inputs	Activities	Outputs	Outcomes
• Provide grant aid to older people living in poor housing conditions to carry out essential repairs/works • Provide grant aid for people with an enduring physical, sensory, mental health, or intellectual impairment to carry out necessary works to make the accommodation more suitable for their needs • Facilitate older people and people with a disability to continue living independently in their own homes and communities • Support the social inclusion agenda, by grant aiding vulnerable citizens • Grant Aid the maximum number of applicants on an annual basis by ensuring value for money in respect of all works carried out	• Human resources • Financial resources both local authority and DPHLG • Information Technology Systems – Agresso Financial Management System and the Housing Grants System	• Approve expenditure at Annual Budget Meeting • Accept applications • Review applications to ensure they are in line with legislative provisions • Validate Applications for completeness and eligibility • Upload applications to the Housing Grants System • Request further information if required • Review quotation(s) to ensure value for money is being obtained • Carry out inspections and approve works • Prioritise grant awards • Make and Approve Recommendations • Grant Approvals for specified works • Inspect works on receipt of request for payment forms	• Citizens are financially supported to carry out necessary works which they may not have been able to afford from their own resources • Improved living conditions for recipients of grant aid • Continued independent living • Reduced number people with enduring physical, sensory, mental health or intellectual impairment living in residential settings	• By rendering a house more suitable for the accommodation needs of a person with an enduring physical, sensory, mental health or intellectual impairment an applicant's quality of life is enhanced and physical and mental health improved • Reduced social exclusion and increased support for sustainable communities • Buildings which could have fallen into dereliction are preserved for future generations

• Facilitate IWLS to enable low income families carry out necessary works so that they can continue to live in their own home • Reduce the number of people on the council housing waiting list • Fast track grant aid to assist the carrying out of essential works to facilitate a person in hospital return home • Promote openness and transparency at all stages of the process	• Circulars, Guidance Documents, Procedure Manuals • Databases and other monitoring systems	• Certify works • Check tax compliance for the applicant and contractor is required • Pay the amount of the grant award to the applicant • Recoup expenditure from DHPLG • Maintain records • Complete statistical returns • Monitor compliance with target per Annual Service Delivery Plan as part of the PMDS process	• Extended lifespan of the accommodation • The award of the maximum number of appropriate grants for works to the most urgent cases	• Economic stimulus to the local construction sector • Reduced bed blocking in hospitals • Reduced number of citizens requiring long term residential care

Description of Programme Logic Model

Objectives: The objective of the Housing Grants Scheme is to facilitate the independent living of vulnerable citizens, including older people, people with an enduring physical, sensory, mental health or intellectual impairment, and low income families, in their current home and community, by providing grant aid to accommodate the carrying out of specific works.

Inputs: The Housing Grant Scheme forms an important element in the Governments Housing Programme "Building Sustainable Communities". Financial resources are allocated to the programme on an annual basis through an allocation by the DHPLG and match funding by the local authority. The Housing Business Unit has a Housing Grants system for capturing every element of the scheme, from receipt of applications to final payment. Agresso FMS facilities and records payments and recoupments and along with CCAS accommodates the monitoring and reporting of income and expenditure. A number of staff are allocated on a full time or part time basis to the programme. There are databases in place to provide for sensibility testing.

Activities: The activities in this programme range from the acceptance of application forms to the payment of grants and the recoupment of relevant expenditure from the DHPLG. Key elements include assessing applications based on a number of criteria, including medical priority, the urgency of the required works and household income. To ensure that the most urgent work for the most vulnerable citizens is prioritised, qualified staff carry out on-site inspections and liaise with the applicant.

Outputs: Improved living conditions and/or improved access within the home for recipients of grants and their families enabling continued independent living.

Outcomes: Improved quality of life for recipients of grants and their families/carers. Improved mental and physical health. Economic stimulus for local contractors. Reduced bed-blocking in hospitals.

The operation of the Housing Grant Scheme is on-going annually. The timelines below outlines the milestones applicable to **Administration of the Programme** for 2019.

September 2018	Annual evaluation and assessment of the project and review of funding streams with a view to continuing the work being carried out under the Housing Grant Scheme
	Consultation between HOF and Business Unit Head in relation to anticipated expenditure and Income for 2019
November 2018	Budget approved by Members of Roscommon County Council and shared with all relevant staff
March 2019	DHPLG notifed the local authority of the Allocation for Housing Adaptation Grant Scheme
July 2019	DHPLG notifed the local authority of the Allocation for DPG/IWLS Grants for LA houses
Jan – Dec 2019	Continue to accept application forms and administer the Scheme, including prioritising award of grants, payment of grants on completion of works and recoupment from the DHPLG, while insuring grant award criteria is followed and all parties to the works are tax compliant
	Ongoing: Monitor Budgets to ensure expenditure is in line with the annual budget and the allocation award by the DHPLG. Tender for works to ensure value for money is obtained at all time. Share income and expenditure with Plenary Council, EU IMF, Quarterly returns to DPER. Set and monitor targets
	Ongoing liaison with grant applicants and elected representative
	Complete DHPLG statistical returns

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 Housing Grants Scheme.

Project/Programme Key Documents	
Title	**Details**
1. Annual Budget 2019	The 2019 Revenue Budget was approved by Roscommon County Council at the Budget Meeting on 8th November, 2018
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 the DHPLG
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, which is live streamed for openness and transparency. Reports are also made available to the Audit Committee
4. Adherence to Budget	The Head of Finance met with the Business Unit Head(BUH) on a monthly basis throughout the year. Budget management is a key element of the Role of BUH
5. Annual Allocation of funding from DHPLG	Notification was received from the Department outlining the budget allocation on in respect of the Housing Adaptation Grant Scheme in March 2019 and DPG/IWLS in July 2019
6. Unaudited Annual Financial Statement (AFS) 2019	The Finance Business Unit 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 working budget figures and includes an analysis of government grants including recoupment claims from the DHPLG
7. Annual Report	The Annual Report outline the key activities, outcomes and outputs in respect of the Housing grant allocations. It notes that "The programme continues to improve the living conditions of the more vulnerable members of the community who have an enduring physical, sensory, mental health or intellectual impairment as well as providing an economic stimulus to the local construction sector"

Title	Details
8. Corporate Plan 2015-2019	Objective 2: Improve the Quality of Life and Wellbeing for all in County Roscommon by combating social disadvantage and isolation Housing adaptation grants allow vulnerable citizens to remain in their own homes and their own communities by providing grant aid to carry out necessary improvement works
9. Annual Service Delivery Plan 2019	*The plan outlines that a critical function of the Housing Business Unit is to provide "housing improvement grants"* Targets are set in relation: % of allocation expended - 100% % of monthly expenditure recouped - 100% % Payments made within 2 weeks - * 9% The in-depth review tested and verified all targets. *see recommendation No 12*
10. Housing Business Unit Team Development Plan and Personal Development Plans	Administrative and Technical teams are assigned to the programme. Targets are set annually and reviewed bi-annually
11. Department Circulars and Guidance in relation to the administration of the Grant Scheme	Provide details on the operation of the programme
12. Procedure Manuals, Housing Grant System, Databases, recoupment forms	Readily available from the Housing Business Unit, give step by step instructions on how to carry out each element of the programme
13. Applications forms	Application forms must be submitted in all cases where grant aid is being sought. They must be completed in full and signed by the applicant. In excess of 20% of files where payment was made during 2019 were reviewed as part of the in-depth review
14. Memo from Engineer/Clerk of Works	The Memo provides an itemised account of all approved grant works. This includes a calculations sheet in respect of the cost of each item of work
15. Recommendation and written certificate of grant approval	This form includes: - a list of approved works - Medical condition priority - total household income - cost of works - % of available grant - amount of grant
16. Chief Executives Order approving expenditure	CE Order System, in line with LGA 1925-2016
17.Certificate of Approval	Form HD/1 as required by DHPLG for monitoring budget commitments
18. Request for Payment form	Certification from the applicant and the contractor that works have been carried out to the proper standards

Title	Details
19. Certificate in respect of completed works and recommendation for payment	Certification by the LA Engineer that works have been carried out to a proper standard based on a visual and cursory inspection. Recommendation for full or part payment
20. Purchase Order	Made out to the applicant for the full or part grant payment in line with the Engineer's recommendation and the CE Order
21. Claim for Recoupment of grant	Form HO/2 to recoup the expenditure from the DHPLG
22. Notification to applicant outlining when payment will issue	Letter to applicant advising when payment will issue to their bank account

Key Document 1: Annual Budget 2019. The budget is a reserved function of the Members of Roscommon County Council. It was approved at the Annual Budget Meeting in November, 2018. The Budget document is available on Roscommon County Council's website http://www.roscommoncoco.ie/en/Download-It/Finance-Publications/Annual_Budget/Annual-Budget-2019.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 FMS 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 livestreamed and available to view 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: Annual Allocation of funding from DHPLG. Copy of the funding allocation is readily available.

Key Document 6: The Unaudited Annual Financial Statement 2019. The Audited AFS will be available later in 2019 once it is approved by the External Auditor of the Local Government Audit Service. http://www.roscommoncoco.ie/en/Download-It/Finance-Publications/Annual_Financial_Statement/Annual-Financial-Statement-For-Year-Ended-31st-December-2019.pdf

Key Document 7: Annual Report 2019. This document is available on Roscommon County Council's website http://www.roscommoncoco.ie/en/Download-It/Corporate-Affairs1/Corporate-Affairs-Publications/Publications/Annual-Report-2019.pdf

Key Document 8: Corporate Plan 2015-2019. This document is available on Roscommon County Council's website http://www.roscommoncoco.ie/en/Download-It/Corporate-Affairs1/Corporate-Affairs-Publications/Publications/Corporate-Plan-2015-2019.pdf

Key Document 9: Annual Service Delivery Plan 2019. This document is available on Roscommon County Council's website http://www.roscommoncoco.ie/en/Download-It/Corporate-Affairs1/Corporate-Affairs-Publications/Publications/Annual-Service-Delivery-Plan-2019.pdf

Key Document 10: Housing Business Unit Team Development Plan and Personal Development Plans. Set out roles and responsibilities of staff and is readily available.

Key Document 11: Department Circulars and Guidance in relation to the administration of the Grant Scheme. Available from the DHPLG and the Housing Business Unit of Roscommon County Council.

Key Document 12: Procedure Manuals, Housing Grant System, Databases, recoupment forms. Available from the Housing Business Unit in Roscommon County Council.

Key Documents 13-22: Available on individual files. In addition, Chief Executive Orders are available to view on the Chief Executive Orders System and payment details are available in Agresso FMS. In excess of 20% of files where payment was made during 2019 were reviewed as part of the in-depth review.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the provision of the Housing Adaptation Grant Scheme Programme for 2019. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
DHPLG Circulars and Guidance in relation to the administration of the Grant Scheme	To get clarification on the operation of the programme	Available
Procedure Manuals	To ensure task are carried out in compliance with DHPLG Circulars and Guidance and best practice and as a reference for auditing the programme	A number of procedures relevant to the programme were made available
Notification of Grant Allocation from the DHPLG	To balance the programmes allocation against the actual expenditure and recoupments	Yes, copy of notifications provided
Complete Grant Application forms including all documentary evidence required as part of a grant application Specific files were requested for Audit purposes. The following files were reviewed **Hop Grant:** 14 files or 21% of grants paid in 2019 **HGD/MAG Grants:** 18 files or 23% of grant paid in 2019 **DPG:** 5 file or 23% of grants expenditure in 2019 **IWLS:** 1 files or 100% of grants expenditure in 2019	A percentage of grants processed for payment in 2019 were reviewed to ensure the scheme was administrated in line with Circulars, Guidance and the programme procedure manuals	Yes all requested files were made available for Audit purposes.

Data Required	Use	Availability
Numbers of applications on hand	- To see how many of each grant type applications are on hand - To review the types of grant aid being sought - To review the progress of applications - To determine if there are any blockages in the programme - To assess the length of time applicants are awaiting grant approval - To determine if the programme represents value for money - To review participation levels in the programme - To ascertain the likely cost of the scheme for budgetary purposes - To assess if grant aid is awarded in line with legislative requirements	Yes details of applications on hand are collated on an annual basis and were made available for Audit purposes
Statistics on meeting targets outlined in the Annual Service Delivery Plan: % of allocation expended % of monthly expenditure recouped % payments made within two weeks	- To monitor programme delivery - To manage financial resources - To pay grants in a timely manner on completion of works - Support strategy objectives - Work towards continuous improvements in delivery of services - Support vulnerable citizens	Yes. As part of the in-depth review a comprehensive analysis was carried out on all programme targets. Where statistics are not recorded manually they are available from Agresso FMS

Data Required	Use	Availability
Details of procurement(s) carried out in 2019	• Monitor compliance with EU, National and local procurement obligations • To review if best value for money was obtained	• Tenders sought and available on relevant DPG/IWLS files • OT Reports not tendered as they are normally provided by the applicant and the Housing Business Unit advised that value for money is achieved where OT reports are sought by the organisation. There were just 5 OT Reports in 2019 • HGD grant applications include 2 quotations and HOP grant applications 1 quotation. The Assistant Engineer/ Clerk of Works also costs works and grant aid is approved based on the lowest valuation of the works
Financial analysis	To monitor: • Grant payments are in line with household income and grant awards • Recoupments are made and received from the DHPLG • Adherence to budgets • Accountability • Transparency • Segregation of duties • Value for money	Yes Agresso Financial Management System – A Database was also made available which gives details of grant awards, payments and recoupment. They are updated on an ongoing basis and balanced to Agresso FMS

Data Availability and Proposed Next Steps

Data Availability

All relevant data is available: Department Circulars and Guidelines, notification of allocations, Procedure Manuals, Agresso FMS, CCAS, the Housing Grants System, Databases and returns. Application forms are to hand for all current applications. Each application is assigned a file and a number with all relevant documentation from the application form, memos, reports, recommendations, award of grant and final payment kept on the file and readily available for audit purposes. Once an application is finalised the file is archived. A recoupment database and manual file are also available. Payment of salaries and wages of all staff are available to view on the Core Payroll system and Agresso FMS.

Proposed Next Steps

Notification of funding from the DHPLG was not received until late in the financial year. I would recommend that the Department be written to with a view to getting notification of allocations at an earlier stage, ideally in Q4 of the previous year to enable for accurate budgeting and greater certainty around available finance.

There is significant pressure at the end of each year to expend the budget, while at the same time there are a number of urgent cases, where grant aid has to be withheld due to budgetary constraints. This programme would benefit from a multi annual rolling programme.

This programme should continue to form an important element of the Housing Business Unit annual programme of works, as it continues to enable vulnerable citizens to remain in their own homes and communities for as long as possible. This has a positive impact not only on the individual receiving the grant and their families, but also on the local authority through reduced numbers of applicants on the housing waiting list and the HSE as people in hospital are being facilitated to return home as soon as they are fit to do so reducing the impact of "bed blocking", and reduced number of people seeking long term residential accommodations.

Section B - Step 5: Key Evaluation Questions

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

Yes, tenders are sought for DPG/IWLS. HGD grant applications include 2 quotations and HOP grant applications 1 quotation. The Engineer/Clerk of Works also costs works based on the local authorities costing scheme. Grant aid is approved based on the lowest quotation from the contractor or the local authority costing. Once the works are carried out each applicant forwards a request for payment certificate to the local authority, where they certify the works is carried out to their satisfaction. The local authority engineer/clerk of works carries out an inspection of the works and certifies they are completed to a satisfactory standard based on a visual and cursory examination. Specific job codes/cost centres are set up for each scheme, and budgets are monitored on an ongoing basis. Overall this programme offers significant value for money.

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

Yes. 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 2019 are available to view on the council's website. Applications are uploaded to the Housing Grants System. All application forms are on hand, as is correspondence, reports, tenders, Occupational Therapists reports, recommendations, Chief Executive Orders, certificates of approval and payments. A manual file is also available for DHPLG recoupments.

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

The programme provides significant support to older people, low income families and people with an enduring physical, sensory, mental health or intellectual impairment. Having carried out the review I am satisfied that it is operated in an efficient and effective manner, that value for money is being achieved and that there are significant benefits from the programme for grant recipients. Doctors certificates based on medical priorities are supplemented with visits to each applicant's home by qualified local authority staff, who access the urgency of works based on a visual and cursory inspection of the condition of the home. OT Reports are requested where deemed necessary. It is clear from reviewing the files and noting comments from applicants, that applicants most in need on the grounds of 1. Medical Priority, 2. Housing Condition and 3. Household income are provided with every assistance in securing a grant in a timely manner. I would however, suggest the following improvement to the programme implementation:

1. All documentation on individual files should be kept in chronological date order
2. All applications should be validated using a check list or validation sheet
3. In order to expedite the efficient processing of applications, all incomplete applications should be returned to applicants. It is important that all relevant information is captured at the earliest possible stage, thus reducing subsequent correspondence seeking further information/clarification. This is particularly relevant where details are not provided:
   o for all persons living in the property including all relevant gross annual income
   o in respect of the former occupation of all *Retired* applicants
4. An income assessment form should be developed to ensure all household income is taken into account. Income from P60's, Social Welfare (including from another states) and self-employment should be noted separately for each member of the household
5. The year of assessment should also be noted on the assessment form, as should all disregarded income, including reasons
6. There should be a clear link between income noted on the Income Assessment Form and the income noted on Grant Recommendation form
7. As the person with responsibility for accepting and validating all applications, the Recommendation Form should be completed and the Recommendation to award a grant made by relevant Grade 3 or Grade 4, this should be Certified by the Grade 6 or 7 and Approved by the Senior Executive Officer
8. Only when an applicant is deemed eligible for a grant award should the Engineer/Clerk of Works be asked to carry out a house visit
9. Only information relevant to the grant applicant should be on an individual's file. Care should be taken to redact information in relation to any 3rd Party from individual files
10. A single Purchase Order should be set up for each grant and the relevant amount GRN'd when part payments are processed
11. The Housing Business Unit should review the target in relation to the % of grants paid within two weeks of receipt of request for payment, taking into account the number of steps and individuals involved in the certification of works and processing of payments. Internal Audit feels the target is not achievable, and this is reflected in the in the statistics from the sample test

At a national level:

12. Notification of allocation award from the DHPLG should be forthcoming much earlier in the financial year
13. In consultation with the DHPLG, consideration should be given to moving this programme to a multi annual rolling programme
14. Based on the significant amount of documentation on the file, the IWLS appears to be very resource intensive both administratively and technically. There is an amount of duplication on file with similar reports from the consultant engineer employed by the applicant and the local authority technical staff. The programme should be reviewed at a national level to see if it provides value for money

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth check on the administration of the Housing Adaptation Grant Schemes for Older People and People with a Disability and the funding provided for Adaptations & Extensions to Social Housing Stock (Disabled Persons Grants, Extensions & Improvement Works in Lieu) Scheme, (DPG/IWLS).

Summary of In-Depth Check

Roscommon County Council through its Housing Business Unit is responsible for the administration of the Housing Grants Scheme. The programme which is approved on an annual basis at the Councils Annual Budget Meeting had overall expenditure in 2019 of €1,781,703.64 of which €587,706 was managed in the Revenue Account, with the balance being managed in the Capital Account for operational reasons.

At an administrative level, the programme is overseen by the Senior Executive Officer, with day to day responsibility being managed by the Senior Staff Officer. There is one fulltime Clerical Officer (100%), Assistant Staff Officer (75%) and Staff Officer (30%) resource allocated to the scheme. The technical side of the programme is managed by the Senior Executive Engineer with a Assistant Engineer/Clerk of Works carrying out inspections and making relevant recommendations.

As part of the in-depth check the Internal Audit Unit interviewed the Senior Executive Officer and the Senior Staff Officer in relation to all aspects of the programme. The following documents were also reviewed and provided a comprehensive understanding of the programme: Department Circulars, Guidance Documents and Procedures Manuals. The Grant Allocation Notification letters from the DHPLG provided information on the approved expenditure of the programme and the element of the costs which were to be provided by the DHPLG and the Local authority respectively.

The in-depth check looked at the entire process from receipt of application forms to the payment of grants and recoupment of expenditure, through the testing of in excess of 20% of files, where grants were paid and expenditure recouped in 2019. Applications for each grant type were reviewed and tested against the programmes eligibility criteria (see programme description above). Other documentation on file was also reviewed including: memos, Recommendations, Certificates of Approval, Chief Executive Orders, Certificate of satisfactory completion of works and payment of grants. Tender documents were reviewed to ensure value for money was obtained. Recoupments to the DHPLG were reviewed and verified against grant allocation letters and income on the Agresso FMS. Testing was also carried out on the achievement of targets as set out in the Annual Service Delivery Plan. In consultation with the Housing Senior Executive Officer and Senior Staff Officer, a number of recommendations have been agreed for implementation.

Overall, based on the testing carried out and the sample files reviewed, I am satisfied that the Housing Grants Scheme offers significant benefits to all recipients of the programme and provides value for money to the citizens of County Roscommon. I am satisfied that the programme and 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	N61 Tulsk to Clashaganny Road Project TII Project Number RN1613419 (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 Tulsk and Clashaganny
Responsible Body	Roscommon County Council
Current Status	Capital Project Expenditure Being Incurred
Start Date	April 2017
End Date	Estimated: Q4 2021 for the Design & Environmental, Statutory Processes Phase
Overall Cost	€18,667,787 (Phase 1 Feasibility Working Cost Estimate – Preferred Option)

1.0 Project Description

Roscommon National Road Regional Office (RNRRO) have been commissioned by Roscommon County Council (RCC) to deliver all the planning stages of the N61 Tulsk to Clashaganny Road Project (N61TC). The project is currently at Phase 2 "Options Selection" approval stage with an Emerging Preferred Route Corridor identified and Preliminary Business Case completed. The process is guided by Transport Infrastructure Ireland (TII) Project Management Guidelines 2019, TII Appraisal Guidelines and the Department of Transport, Tourism and Sport (DTTaS) Common Appraisal Framework (CAF) for Transport Projects and Programmes (March 2016).

The N61 National Secondary route is a key North - South arterial route approximately 75km in length, and runs entirely within County Roscommon and connects with Athlone Regional Centre. This route commences approximately 1.6kms north of Boyle Town and terminates at the N61/N6 junction (No. 12) Northwest of Athlone Town. It passes through the urban 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 to form part of the EU TEN-T Comprehensive road network.

The section of the N61 under consideration commences in Castleland townland north of Tulsk village and extends approximately 5.4km south to the townland of Clashaganny. The existing N61 accommodates long distance strategic traffic and locally generated journeys in a predominantly rural landscape and connects to the N5 (EU TEN-T Comprehensive road network) at Tulsk.

1.1 Project Need and Objectives

The need to upgrade the N61 Tulsk to Clashaganny road section is based on significant deficiencies along the existing N61 route and is supported by National, Regional and Local planning policy documents. The existing unengineered N61 section was never intended to cater for the current volume of traffic passing through the area.

The Phase 2 Option Selection Report defines the surveys undertaken to identify the significant deficiencies along the existing N61 road and the work included, but was not limited to the assessment of existing traffic conditions, road geometry, journey times, cross section, safety and existing road network. The route section includes a high number of at-grade junctions and domestic / agriculture accesses. In addition, there is significant constraints located within the study area. The Preferred Route Corridor avoids Rathcroghan Archaeological complex and significant Natural, Artificial, and External constraints.

The 5.4km section of the N61 national secondary route which passes through the village of Tulsk has seen no investment beyond pavement rehabilitation works and remains un-improved, 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 (Figure 1). The requirement under the Public Spending Code are outlined in the documents.

Figure 1: TII Project Management Guidelines phases

1.2 Defining the Study Area

The N61 Tulsk to Clashaganny Road Project Study Area is illustrated in Figure 2 below and covers an area of approximately 495ha, comprising of existing rural hinterland of sufficient size to accommodate all potential route options and their proposed tie-in points to the existing surrounding road network. It is sized to identify the nature and extent of potential Natural, Artificial and External constraints and opportunities that allow preliminary route options to be developed. The Study Area avoids Rathcroghan Archaeological complex and significant topographical constraints where possible and allows safe tie-in location to the existing N61.
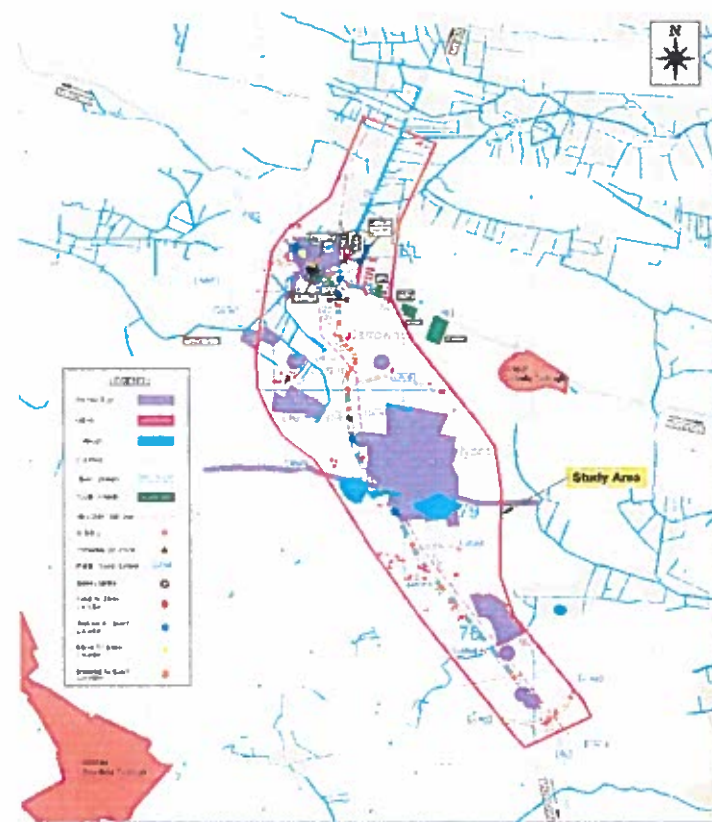

Figure 2: Key Constraints within the Study Area

The proposed N61 Tulsk to Clashaganny Road Project Study Area was defined taking into consideration the potential viable tie-in locations to the current road network located both north and south of the proposed study area. Also taken into consideration when defining the proposed study area was land use and fulfilment of the Project objectives and to provide a road fit for purpose for Tulsk village to reduce traffic incidents arising from the existing substandard N61 / N5 crossroad.

1.3 Route Options Identification and Appraisal

The development of the Route Option Corridors involved a transparent and inclusive process of desk based and site-based constraint data collection; consultation with prescribed bodies and the public; route corridor option identification and appraisal; and selection of the Emerging Preferred Route Corridor based on a three stage option selection appraisal process.

The assessment commenced with an analysis of the "Do Nothing" and "Do Minimum" scenarios along the existing N61 route. This set a baseline for route option comparison and followed the relevant TII Project Appraisal Guidelines (PAG) Unit 4.0 - Consideration of Alternatives and Options, October 2016 (PE-PAG-02013).

An objective of the option selection process is to identify a route that avoids, where possible, impacts on the constraints at early stages of project planning and design. Where avoidance is not possible, every effort is made to ensure that any interaction is minimised. This led to the establishment of five route options namely A, B, C, C1 and D as highlighted in Figure 3. Following feedback from the first Public Consultation route option C was modified and this additional route option is named C1. As the project evolves, careful planning of the route and appropriate mitigation measures will be required to ensure that Engineering, Environmental and Economic impacts are avoided at Stage 1 Preliminary Option stage.

Figure 3: Proposed Route Options Layout

The Option Selection appraisal process involves three key stages as defined by the TII Publication Project Management Guidelines 2019. The stages are outlined below:

- Stage 1 Preliminary Options Assessment
- Stage 2 Project Appraisal
- Stage 3 Preferred Option

Stage 1 Preliminary Options Assessment

The Stage 1 Preliminary Options Assessment process aims to establish whether a sufficient case exists for considering options in more detail. A minimum of four options should be subject to appraisal at Preliminary Appraisal Stage in identifying the best performing options to proceed to Stage 2 by examining comparatively the following criteria as summarised in Table 2: -

Route Option	Engineering	Environment	Economy	Progress to Stage 2? (Yes / No)
"Do -Nothing"	Least Preference	Least Preference	Least Preference	No
"Do – Minimum"	Least Preference	Least Preference	Least Preference	No
Option A	Least Preference	Intermediate Preference	Intermediate Preference	Yes
Option B	Intermediate Preference	Intermediate Preference	Intermediate Preference	Yes
Option C	Intermediate Preference	Least Preference	Intermediate Preference	Yes
Option D	Intermediate Preference	Least Preference	Least Preference	Yes
Option C1	Preferred	Preferred	Preferred	Yes

Table 2: Stage 1 Preliminary Options Assessment summary.

Stage 2 Project Appraisal

Following completion of the Stage 1 assessment, Route Options A, B, C, C1 and D all progressed to Stage 2 "Multi criteria Appraisal" as summarised in Table 3. All corridor options have been comparatively appraised as follows:

Appraisal based on	Option A	Option B	Option C	Option D	Option C1
Economy	Intermediate	Intermediate	Intermediate	Least Preferred	Preferred
Safety	Intermediate	Intermediate	Intermediate	Least Preferred	Preferred
Environment	Intermediate	Intermediate	Least Preferred	Intermediate	Preferred
Accessibility & Social Inclusion	Intermediate	Preferred	Intermediate	Least Preferred	Preferred
Integration	Intermediate	Preferred	Intermediate	Least Preferred	Preferred
Physical Activity	Intermediate	Preferred	Intermediate	Least Preferred	Preferred
Overall Ranking	Intermediate	Intermediate	Intermediate	Least Preferred	Preferred

Table 3: Stage 2 Project Appraisal Summary

Option C1 has emerged as the Stage 2 Project Appraisal best performing option in terms of the Common Appraisal Framework appraisal criteria. This option is brought forward to Stage 3-Preferred Option. The assessment results reveal that option C1 offers more benefits compared to the other four options.

Stage 3 Project Appraisal Balance Sheet – Preferred Route Option
The Stage 2 Route Options Assessment has identified the Preferred Route Corridor as C1 and this option will be taken forward to Stage 3 of the appraisal process. At Stage 3 a Project Appraisal Balance Sheet (PABS) was developed for the preferred option C1 in accordance with Unit 7.0 – Multi Criteria Analysis, Section 4.3 (PE-PAG-02031, dated 2016, p.24).

1.4 The Emerging Preferred Route corridor
The Design Team progressed the project and, following the completion of the route option appraisal process stage 1, 2 and 3, an Emerging Preferred Route Corridor has been selected as route option C1 and is highlighted in Figure 4. A number of alignments will be designed within this corridor and will be subject to further appraisal to develop a Phase 3 Design to a level of detail, sufficient to identify the land take requirements and undertake the Statutory Planning Process.

The Emerging Preferred Route Corridor C1 commences along the existing N61 north of Tulsk crossroads and proceeds through the existing crossroad. From here the corridor then proceeds southwards through agricultural lands and runs parallel to the existing N61 in the townland of Cargin Demesne. The corridor proceeds parallel to the existing N61 in the townlands of Manor, Sheegeeragh and Clashaganny.
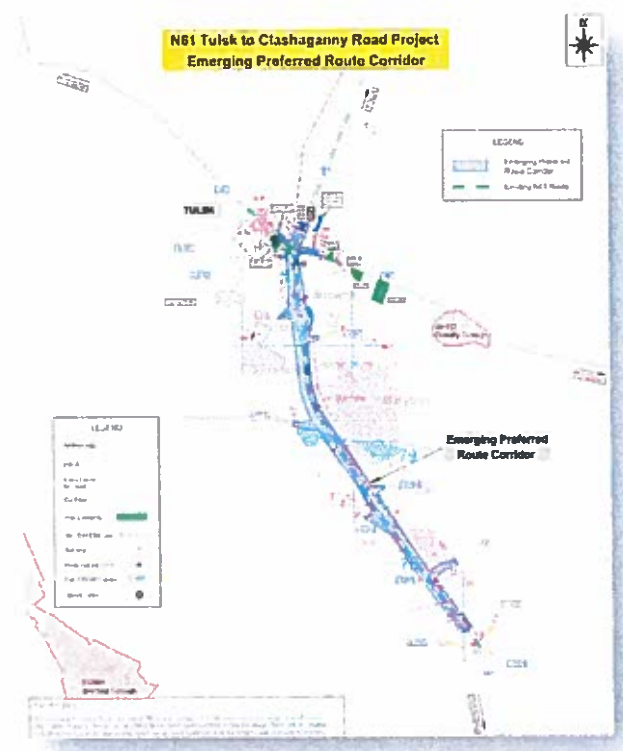

Figure 4: Emerging Preferred Route Corridor

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 N61 Tulsk to Clashaganny 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
Economic Objectives: • 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. **Safety Objectives:** • To reduce the collision rate along the national road network between Tulsk and Clashaganny to below the national average rate; • To reduce the severity of collisions along the national road network between Tulsk and Clashaganny;	• 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	• 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	• 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 on the N61 National Secondary Route that meets the requirements of a Ten-T comprehensive road network. • Project completed on time and on budget	• Reduce journey times between Boyle, Roscommon and Athlone and in particular over this section of the network. • Reduce collision rates between Tulsk and Clashaganny 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 Tulsk.

• To reduce conflict between HGV using the route due to substandard cross section by providing a road fit for purpose; • To improve safety for all road users including pedestrians and cyclists along both the national road network and on the surrounding road network between Tulsk and Clashaganny; • To support the RSA Road Safety Strategy 2013-2020; and • Improve the security of vulnerable road users by providing for non-motorised users and reducing the traffic levels in built-up areas. **Environment Objectives:** • To improve the environment of Tulsk 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. **Accessibility & Social Inclusion:** • 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 Tulsk and in turn support social and economic development within this strategically located village and its hinterland; and	National Secondary Route, (TII Phase 4). • 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.	• 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.

- 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

Integration Objectives:

- To support the integration objectives set out in European, National, Regional and Local Planning policy by upgrading the N61 National Secondary between Tulsk and Clashaganny;
- 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.

Physical Activity Objectives:

- To support safer walking and cycling opportunities.

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 Tulsk and Clashaganny to below the national average rate;

2) Reduce conflict between road HGV on substandard geometric sections of the N61 by providing a road fit for purpose to current TII standards;

3) Improve safety for all road users including pedestrians and cyclists along both the national road network and on the surrounding road network between Tulsk and Clashaganny;

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 Boyle, Roscommon town and Athlone;

Inputs: The primary input to the programme will be the capital funding of €18,667,787 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.

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 road fit for purpose on the National Secondary Route between Tulsk and Clashaganny 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 Boyle, Roscommon and Athlone and in particular over this section of the N61 road network;

2) Reduce collision rates between Tulsk and Clashaganny to below the national average rates for this road single carriageway 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 Tulsk;

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 Tulsk to Clashaganny Road Project from inception to conclusion in terms of TII minor project/programme milestones

April 2017
(Phase 1 - Concept & Feasibility)

Roscommon National Roads Design Office appointed to deliver all the N61 Tulsk to Clashaganny Road Project TII Phases 1-4 in accordance with TII Project Management Guidelines, TII Project Appraisal Guidelines and the Department of Transport, Tourism and Sport (DTTaS) Common Appraisal Framework (CAF).

January 2018
(Phase 1 - Concept & Feasibility)

Roscommon National Roads Design Office prepared and submitted the TII Phase 1 Deliverables in accordance with the TII Project Management Guidelines. The Phase 1 key deliverables are Project Appraisal Plan, Project Brief, and Updated Project Execution Plan. These deliverables are approved by TII.

January 2019
(Phase 1 - Concept & Feasibility)

Review and update Phase 1 Deliverables following temporary project deferral due to NRRO workload.

March 2019 to June 2020
(Phase 2 Option Selection)

Roscommon National Roads Design Office prepared and submitted the TII Phase 2 Deliverables in accordance with the TII Project Management Guidelines. The Phase 2 key deliverables are Option Selection Report, Option Comparison Estimates, Project Appraisal Report (condensed Preliminary Business Case), Project Execution Plan and Phase 2 Gate Review Statement. These deliverables are currently being reviewed by TII.

June 2020 to March 2021
(Phase 3 – Design & Environmental Evaluation)

It is anticipated that the Design and Environmental Evaluation of the preferred route corridor will take place to a level of detail sufficient to identify the land take requirements cumulating in the production of the Design Report, environmental Deliverables: Environmental Impact Assessment Report (EIAR), Appropriate Assessment screening report, Natura Impact Statement (NIS) as appropriate, Detailed Business Case and the Project Appraisal Deliverables (PAG).

March 2021 to August 2021
(Phase 4 - Statutory Process)

It is anticipated that, approval will be received for the Business Case and the publication of the CPO, EIAR, NIS documentation and further progression of the road project will be subject to a successful outcome from the Statutory Planning process and the provision of funding.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **N61 Tulsk to Clashaganny Road Project.**

Project/Programme Key Documents

Title	Details
Phase 1 Concept & Feasibility	Phase 1 comprises of the following Key document deliverables: - • Project Brief • Project Appraisal Plan • Project Execution Plan • Feasibility Working Cost • Phase 1 Gate Review Statement.
Phase 2 Option Selection Report (Current Project Phase)	Phase 2 comprises of the following Key document deliverables: - • Option Selection Report • Option Comparison Estimates • Project Appraisal Report (condensed Preliminary Business Case) • Updated Project Execution Plan • Phase 2 Gate Review Statement
Phase 3 Design and Environmental Evaluation (Next Project Phase)	Phase 3 comprises of the following Key document deliverables: - • Design Report • Environmental Deliverables • Statutory Process Documentation • Target Cost 1 and Total Scheme Budget • Detailed Business Case • Updated Project Execution Plan • Phase 3 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
Roscommon County Council, Capital Programme 2019-2021	Shows expenditure over 3 years at €675,000

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. 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: Phase 2 Deliverables

The Phase 2 Option Selection Report, Option Comparison Estimates, Project Appraisal Report (condensed Preliminary Business Case), Updated Project Execution Plan and Phase 2 Gate Review Statement have been submitted to TII for approval.

Key Document 3: 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.

Key Document 4: Roscommon County Council, Capital Programme 2019-2021

The Capital Programme is approved as part of the budgetary process by the Members of Roscommon County Council on an annual basis.

Section B - Step 4: Data Audit

The following section details the data audit that is currently being carried out for the **N61 Tulsk to Clashaganny 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 (RSA) Personal Injury Accident (PIA) / 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 – Automatic Traffic Counter (ATC) survey, Junction Turning Count (JTC) survey
Programme Income and Expenditure	Value for Money Assessment	Agresso Financial Management System and TII/PRS System
Tenders/Chief Executive Orders	Assess compliance with EU, National and local Procurement	Etenders

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, 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.

The following section looks at the key evaluation questions for the **N61 Tulsk to Clashaganny 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)

The Phase 1 Project Appraisal Plan, Project Brief and Projection Execution Plan has received DTTAS approval. The N61 Tulsk to Clashaganny Road Project is currently proceeding to TII Phase 3 "Design and Environmental Evaluation" following completion of Phase 2 "Option Selection" Deliverables. The Phase 2 Option Selection Report, Preliminary Business Case comprising of Project Brief, Project Appraisal Report, Cost Benefit Analysis, and Project Appraisal Balance Sheet have been prepared in accordance with TII Publication Standard Project Management Guidelines and TII Project Appraisal Guidelines Unit 2.0. The assumptions and parameters used in the appraisal of route options conform to the Department of Public Expenditure and Reform (DPER) Public Spending Code (2019).

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 is currently proceeding to Phase 3 "Design & Environmental Evaluation" and hasn't been sufficiently developed at this stage for a full evaluation to be undertaken.

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

It is premature at this stage of the planning process to have any recommendations as the project is currently proceeding to Phase 3 "Design & Environmental Evaluation". A Phase 2 "Option Selection" Gate Review Statement has been prepared to TII confirming that the NRRO have completed in full all of the processes, Option selection Report, Option Comparison Cost Estimates, Preliminary Business Case and the Project Execution Plan required in the TII Project Management Guidelines (2019) for Phase 2.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **N61 Tulsk to Clashaganny Road Project.**

This capital investment project with expenditure being incurred has an objective of upgrading the **N61 Tulsk to Clashaganny Road Project** with an estimated project cost of €18,667,787.

The prime aim of this road upgrade project is to reduce the collision rate along the national road network between Tulsk and Clashaganny to below the national average rate, reduce conflict at-grade junctions by improving stopping sight distances, 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 Tulsk village, Roscommon 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 Tulsk to Clashaganny 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 Phase 2 Option Selection Approval with several steps to be taken before it is implemented. The Preliminary Business Case has been prepared at this phase of the project (Phase 2 Option selection). The detailed Business Case to be completed at Phase 3 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 Q1 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 Tulsk to Clashaganny Road Capital Project,** the audit opinion is that this project will provide significant social, economic and safety benefits to Roscommon and the West Region as a whole. I am satisfied that the project is ***broadly compliant*** with the relevant requirements of the Public Spending Code.

Project Details	
Year:	2019
Parent Department:	TII (Department of Transport, Tourism & Sport)
Name of Contracting Body:	Roscommon County Council
Name of Project/Description:	N5 Ballaghaderreen To Scramoge Road Project
Procurement Details	
Advertisement Date:	OJEU - 23 November 2018 (PIN)
Tender Advertised in:	OJEU - 05 March 2019
Awarded to:	Archaeological Management Solutions (AMS)
EU Contract Award Notice Date:	OJEU - 04 June 2019
Contract Price:	€11,423,543 (incl. VAT)
Progress	
Start Date:	2019
Expected Date of Completion per Contract:	2022
Spend in Year under Review:	€7,005,924 (incl. VAT)
Cumulative Spend to End of Year:	€7,005,924 (incl. VAT)
Projected Final Cost:	€11,423,543 (incl. VAT)
Value of Contract Variations:	€0.00
Date of Completion:	TBC
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	Stage (i) Test Excacvation & Survey Services Surveys including geophysical, built heritage, underwater, paleo-environmental coring, townland boundary & aerial. Test excavations in agricultural land, wetland/scrub and felled forestry. Stage (ii) Pre Excavation Services Stage (iii) Excavation & Post Excavation Assessment Services Excavation of archaeological sites Stage (iv) Post Excavation & Dessemination Services Laboratory testing, analysis and reporting.
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	Stage (i) Surveys 100% complete Stage (i) Test excavations approx. 80% complete Stage (ii) Pre Excavation Services Approx. 42% complete Stage (iii) Excavation Services approx. 50% complete Stage (iv) Post Excavation Services - Yet to commence

Roscommon County Council

Local Authority	Council	Expenditure being considered — Capital Projects (€0.5–€5m)	Current Expenditure	Capital Grant Schemes	Capital Projects	Notes
Housing & Building						
A01 Maintenance/Improvement of LA Housing Units	€		€ 2,072,545.00	€	€	
A02 Housing Assessment, Allocation & Transfer	€		€ 765,987.00	€	€	
A03 Housing Rent & TP Administration	€		€	€	€	
A04 Housing Community Development Support	€		€	€	€	
A05 Administration of Homeless Service	€		€	€	€	
A05 Support to Housing Capital Programme	€		€	€	€	
A05 3 Housing Units at Cloonfad - 1503	€		€	€	€ 525,780.73	
A06 10 Turnkey Houses, Station Road Boyle - 1508	€		€	€	€ 1,858,421.00	
A06 10 Houses Lysoyne Court, Strokestown- 1489	€		€	€	€ 1,223,445.00	
A06 12 Houses Silveroe Meadow, Boyle- 1542	€		€	€	€ 1,266,641.00	
A06 7 Housing Units at Cluain Fraoigh - 1530	€		€	€	€ 1,844,589.00	
A06 18 Units at Ballyleague/Meadowbrook Phase 2 - 1559	€		€	€	€ 3,174,444.00	
A06 10 Units at Elphin St, Strokestown -1566	€		€	€	€ 2,045,431.00	
A07 RAS and Leasing Programme	€		€ 2,838,038.00	€	€	
A08 Housing Loans	€		€	€	€	
A09 Housing Grants	€		€	€ 587,706.00	€	
A11 Agency & Recoupable Services	€		€	€	€	
A12 HAP Programme	€		€	€	€	
Total A Housing and Building	€		€ 6,264,276.00	€	€ 8,856,885.73	€ 3,081,866.00 €18,203,027.73
Road Transportation and Safety						
B01 NP Road – Maintenance & Improvement N1-N50	€		€ 644,126.00	€	€	
B01 N5 Ballaghaderreen to Longford RN14 11218-2506	€		€	€	€ 190,912,569.00	100% Gov Dept funding
B01 N5 Frenchpark West Surface Replacement -2600	€		€	€ 766,626.00	€	100% Gov Dept funding
B02 N5 Road – Maintenance & Improvement N51-N99	€		€ 637,372.00	€	€	
B02 N60 Oran- 2426	€		€	€	€ 20,809,293.00	100% Gov Dept funding
B02 N61 Cooiteige Phase 1 realignment- 2450	€		€	€	€ 14,442,561.00	100% Gov Dept funding
B02 N63 Athleague Pavement Improvement Scheme 2017-2578	€		€	€	€ 934,843.00	100% Gov Dept funding
B02 N61 Tulsk to Clashaganny - 2538	€		€	€	€ 18,667,787.00	**100% Gov Dept funding**
B02 N5 Tulsk Surface Replacement- 2599	€		€	€	€ 937,950.00	100% Gov Dept funding
B02 N60 Castlerea south to Galway co boundary - 2650	€	€ 1,400,000.00	€	€	€	100% Gov Dept funding
B02 N60 Castlerea Pavement overlay Phase 2 - 2649	€	€ 600,000.00	€	€	€	100% Gov Dept funding
B02 N61 Ballymurray to knockcroghery -2539	€		€	€	€ 43,987,387.00	100% Gov Dept funding
B03 Regional Road-Maintenance and Improvement	€		€ 5,303,781.00	€	€	100% Gov Dept funding
B04 Local Road – Maintenance & Improvement	€		€ 14,873,262.00	€	€	100% Gov Dept funding
B05 Public Lighting	€		€ 1,501,997.00	€	€	100% Gov Dept funding
B06 Traffic Management Improvement	€		€	€	€	100% Gov Dept funding
B07 Road Safety Engineering Improvement	€		€	€	€	100% Gov Dept funding
B08 Road Safety Promotion & Education	€		€	€	€	100% Gov Dept funding
B09 Maintenance & Management of Car Parking	€		€	€	€	100% Gov Dept funding
B10 Support to Roads Capital Programme	€		€	€	€	100% Gov Dept funding
B11 Agency & Recoupable Services	€		€ 1,879,804.00	€	€	100% Gov Dept funding
Total Road Transportation and Safety	€	€ 2,000,000.00	€ 24,840,342.00	€ 1,701,469.00	€ 289,757,547.00	€318,299,358.00

Water Services

Water Services												
C01 Water Supply	€	€	€	3,739,024.00	€	€	€	€	€	€	€
C02 Waste Water Treatment	€	€	€	1,165,970.00	€	€	€	€	€	€	€
C03 Collection of Water/Waste Water Charges	€	€	€	€	€	€	€	€	€	€	€
C04 Public Conveniences	€	€	€	€	€	€	€	€	€	€	€
C05 Admin of Group & Private Water Installation	€	€	€	€	€	€	€	€	€	€	€
C06 Support to Water Capital Programme	€	€	€	1,585,636.00	€	€	€	€	€	€	€
C07 Agency & Recoupable Services	€	€	€	€	€	€	€	€	€	€	€
C08 Local Authority Water & Sanitary Services	€	€	€	€	€	€	€	€	€	€	€
Total Water Services	€	€	€	6,490,630.00	€	€	€	€	€	€	€ 6,490,630.00

Development Management

Development Management											
D01 Forward Planning	€	€	€	€	€	€	€		
D02 Development Management	€	€	€	€	1,358,619.00	€	€		
D03 Planning Enforcement	€	€	€	€	€	€	€		
D04 Industrial & Commercial Facilities	€	€	€	€	€	€	€		
D04 Castlerea Food Hub	€	€	€	€	€	€	2,060,000.00 €	75% Gov Dept funding
D05 Tourism Development & Promotion	€	€	€	€	€	€	€		
D05 ORIS Boyle Cycle Corridor	€	€	€	€	€	€	€		
D06 Community & Enterprise Function	€	€	€	€	1,893,839.00	€	633,207.50 €	79% Gov Dept funding
D07 Unfinished Housing Estates	€	€	€	€	€	€	€		
D08 Building Control	€	€	€	€	€	€	€		
D09 Economic Development & Promotion	€	€	€	€	1,716,164.00	€	€		
D09 Roscommon URDF A	€	€	€	€	€	€	780,000.00 €	75% Gov Dept funding
D09 RRDF Boyle A	€	€	€	€	€	€	2,274,249.00 €	75% Gov Dept funding
D09 RRDF 2020 Category 2 Project for Ballaghaderreen	€	€	€	578,680.00 €	€	€	€	75% Gov Dept funding
D09 RRDF 2019 Category 1 for Monksland Innovation Centre	€	€	€	3,668,762.00 €	€	€	€	75% Gov Dept funding
D09 Destination Towns	€	€	€	627,620.00 €	€	€	€	75% Failte Ireland Funding
D10 Property Management	€	€	€	€	€	€	€		
D11 Heritage & Conservation Services	€	€	€	€	€	€	€		
D12 Agency & Recoupable Services	€	€	€	€	€	€	€		
Total Development Management	€	€	€	4,875,062.00 €	4,968,622.00 €	€	5,747,456.50 €	**€15,591,140.50**

Environmental Services

Environmental Services											
E01 Landfill Operation and Aftercare	€	€	€	€	€	€	€		
E02 Recovery & Recycling Facilities Operations	€	€	€	€	640,139.00 €	€	€		
E03 Waste to Energy Facilities Operations	€	€	€	€	€	€	€		
E04 Provision of Waste to Collections Services	€	€	€	€	€	€	€		
E05 Litter Management	€	€	€	€	€	€	€		
E06 Street Cleaning	€	€	€	€	€	€	€		
E07 Waste Regs, Monitoring and Enforcement	€	€	€	€	€	€	€		
E08 Waste Management Planning	€	€	€	€	€	€	€		
E09 Maintenance of Burial Grounds	€	€	€	€	€	€	€		
E10 Safety of Structures & Places	€	€	€	€	€	€	€		
E10 Civil Defence Head Quarters construction programme	€	€	1,000,000.00 €	€	2,935,874.00 €	€	€	0% Gov Dept funding
E11 Operation of Fire Services	€	€	€	€	€	€	€		
E12 Fire Prevention	€	€	€	€	€	€	€		
E13 Water Quality, Air, Noise Pollution	€	€	€	€	€	€	€		
E14 Agency & Recoupable Services	€	€	€	€	€	€	€		

Category	€	€	€	€	€	€	€
E15 Climate Change and Flooding							
Environmental Services	1,000,000.00						€4,576,013.00
Recreation and Amenity							
F01 Leisure Facilities Operation							
F02 Operation of Library & Archive Services				1,746,022.00			
F03 Outdoor Leisure Areas Operations							
F04 Community, Sports & Recreation Development							
F05 Operation of Arts Programme				1,711,656.00			
F05 Ros Arts Centre Upgrade					1,512,611.00		17% is government funded
F06 Agency & Recoupable Services							
Recreation and Amenity	3,576,013.00						€4,970,289.00
Agriculture, Education, Health and Welfare							
G01 Land Drainage Costs							
G02 Operation of Piers & Harbours							
G04 Veterinary Service							
G05 Educational Support Services							
G06 Agency & Recoupable Services							
Total Agriculture, Education, Health and Welfare	€0.00				1,512,611.00		€0.00
Miscellaneous Services							
H01 Profit/Loss Machinery Yard Account				1,870,001.00			
H02 Profit/Loss Stores Account							
H03 Administration of Rates				2,369,776.00			
H04 Franchise Costs							
H05 Operation of Morgue & Coroner Expenses							
H06 Weighbridges							
H07 Operation of Markets & Casual Trading							
H08 Malicious Damage							
H09 Local Represenatation/Civic Leadership				865,363.00			
H10 Motor Taxation				600,386.00			
H11 Agency & Recoupable Services							
Total Miscellaneous Services	5,705,526.00						€5,705,526.00
[Insert other category/s if required]							
Overall Expenditure	€1,000,000.00	€6,875,062.00	€55,303,087.00	€304,361,889.23	€1,512,611.00	€4,783,335.00	€373,835,984.23

Revenue	€	55,303,087.00
capital	€	318,532,897.23
Total	€	373,835,984.23

1% Revenue	€	553,030.87	annual in depth review
5% Captial	€	15,926,544.86	average review over 3 year