



Roscommon County Council

**Public Spending Code
Quality Assurance Report**

**Year ended
31st December 2022**

submitted to

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

on

29th June 2023

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1. Introduction

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

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

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

Local Authorities and all bodies in receipt of public funding are obliged to comply with the requirements of the Code. Each Local Authority is required to complete a self-assessment, PSC Quality Assurance Process and publish an annual report which is signed by the Chief Executive. The PSC was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. Local Authority sector specific Guidance Notes V.4, were prepared and updated by the CCMA Finance Committee in February, 2021, following agreement with Department of Public Enterprise and Reform(DPER). The primary changes in this version of the Guidance notes are:

- Revision to the Project Lifecycle
- Revision to the Capital Checklists No. 2 and No. 6.
- Replacement of Project Inventory to align with DPER version

2. Project Lifecycle

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

1. Strategic Assessment
2. Preliminary Business Case
3. Final Business Case (including design, procurement strategy and tendering)
4. Implementation
5. Review
6. Ex-Post Evaluation

3. Quality Assurance Reporting Requirements

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

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

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

The following section details the inventory of Roscommon County Council, compiled in accordance with the “Public Spending Code” requirements. The current and capital projects are categorised in the three stages:

- Expenditure under consideration
- Expenditure being incurred
- Expenditure completed or discontinued

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

Expenditure being considered

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

Expenditure being incurred

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

Expenditure completed or discontinued

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

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

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

Single Procurement in excess of €10 million

Roscommon County Council had no single procurement in excess of €10 million in place during 2022, in respect of a major roads project. The details to this effect have been uploaded to the Councils Websites and can be accessed through the following link: https://www.roscommoncoco.ie/en/about_us/business-units/finance/procurement/procurement-over-%E2%82%AC10-million/psc-qa-report-2022-details-of-any-single-procurement-in-excess-of-10-million-xls.xlsx

Single Procurement in Excess of €10 Million during 2022

Project Details	
Year:	2022
Parent Department:	NA
Name of Contracting Body:	Roscommon County Council
Name of Project/Description:	NONE
Procurement Details	
Advertisement Date:	NA
Tender Advertised in:	NA
Awarded to:	NA
EU Contract Award Notice Date:	NA
Contract Price:	NA
Progress	
Start Date:	NA
Expected Date of Completion per Contract:	NA
Spend in Year under Review:	€0.00
Cumulative Spend to End of Year:	€0.00
Projected Final Cost:	N/A
Value of Contract Variations:	€0.00
Date of Completion:	NA
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	N/A
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	N/A

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

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

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

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

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

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

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

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

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

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	PMDS process facilitates requests for the delivery of job specific training. Specific guidance documents are available or various expenditure i.e. Roads and Housing projects. All staff with involvement in significant expenditure are aware of the requirements of the PSC
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Some Business Unit have provided training on the updated PSC i.e. Relevant NRRO staff has received training on TII Project Appraisal Guidelines (PAG) which are aligned with the PSC. On the job training is also provided as required. A Procurement Unit is in place and oversees all procurement.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	The relevant funding agencies guidance documents are aligned with the PSC
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	There is no project of this nature experiencing expenditure at this time
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Where appropriate
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	All projects are progressed in line with funding agencies guidance documents and ongoing recommendations
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Some sanctioning authorities require ex post evaluation forms. Not all projects are at this stage, or at the value required for this step.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	NA	None

Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Yes based on sanctioning authorities requirement
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	The relevant funding agency guidance documents are updated on a regular/periodic basis i.e. Project Management Guidelines, Project Appraisal Guidelines, Cost Management Guidelines, Environmental Guidelines, Housing Capital Works Management Framework

* Checklist 1 was completed using checklist data from main expenditure Areas

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
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes as relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes as relevant
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes where they are required by the funding agency
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes where they are required by the funding agency
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, consultants engaged and relevant funding Department review and recommendations as appropriate
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	3	All relevant Road projects are progressed in accordance with TII Guidelines.

			Note that a number of current NRRO projects pre-date the requirement to prepare a SAR as introduced under the revised PSC (Dec 19)
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	NA	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

*Checklist 2 was completed using checklist data from main expenditure Areas

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

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

Q 3.15	Have steps been put in place to gather performance indicator data?	NA	
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**Checklist 3 was completed on the basis that there was no new current expenditure under consideration in the past year*

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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	All projects are progressed in line with sanctioning authorities guidelines and approvals
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where a steering committee is a requirement of the project. For smaller projects bi-weekly/periodic update reports are completed
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes where appropriate, in line with relevant guideline documents
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes in line with funding authorities requirements for each gate
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	All deviations with regards to budgets and time schedules are agreed with relevant funding agency in line with funding guidelines. Please note that Covid 19 is still having an impact on the timelines of some projects.
Q 4.7	Did budgets have to be adjusted?	3	Yes – see 4.6
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	No	No evidence to support this

Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	NA	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	Yes	One project is currently being re-assessed and is hoped to go back out to tender in near future as the contractor went into receivership and the existing contract was automatically terminated

**Check list 4 was completed using checklist data for the relevant expenditure codes*

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Corporate Plan, Annual Service Delivery Plan(SDP), Budgets & Monthly management reports
Q 5.2	Are outputs well defined?	3	Yes – SDP, KPI's, SLA's, PMDS, Budgets, Budget Monitoring, Grant requirements etc.
Q 5.3	Are outputs quantified on a regular basis?	3	Yes if relevant
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, see 5.2
Q 5.5	Are outcomes well defined?	3	Yes where relevant see 5.2
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes see 5.2
Q 5.7	Are unit costings compiled for performance monitoring?	3	Where relevant
Q 5.8	Are other data compiled to monitor performance?	3	Where relevant
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	See 5.2
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	PSC QA process Internal Audit assurance Oversight by funding authority Oversight by funding agency Annual Report

**Checklist 5 All current expenditure in excess of £500,000*

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	None	Sufficient time has not lapsed for project completion reports
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	The relevant funding agency guidance documents are updated on a regular/periodic basis i.e. Project Management Guidelines Project Appraisal Guidelines Cost Management Guidelines Environmental Guidelines to take into account lessons learned at a national level
Q 6.3	How many Project Completion Reports were published in the year under review?	None	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	None	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	None	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	See 6.2
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	NA	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	NA	

**Checklist 6 was completed in respect of Economic Development & Roads General Projects*

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	NA	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	NA	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	NA	

Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	NA	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	NA	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	NA	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	NA	

**Checklist 7 is not applicable as no current expenditure programmes were discontinued in 2022*

Notes:

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

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

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

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

Overall, these checklists present a good level of compliance with the Code for 2022.

Checklist 1: Provides an overview of the awareness and compliance with the Public Spending Code and its requirements across the Council, which is particularly evident with large scale projects, in all three categories, being considered, being incurred and discontinued/ended, as appropriate.

Checklist 2: Shows broad compliance with the code.

Checklist 3: Shows no new Revenue Project were being considered during the year.

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

Checklist 5: Shows broad compliance with the code.

Checklist 6: Shows broad compliance with the code.

Checklist 7: Not applicable as no revenue code was discontinued/ended.

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

This section covers the in-depth checks that were conducted as part of the Quality Assurance Process.

The aim of the in-depth review is to review a minimum of 5% of the total value of all Capital projects on the project inventory over a 3 year period 2020 - 2022 and a minimum of 1% of the 2022 Revenue projects on the project inventory.

The following tables outline to value of the in-depth reviews:

Table No. 1: Revenue Project Expenditure 2022

Revenue Project Expenditure	Project reviewed - F05: Operation of the Arts Programme	Overall Revenue Expenditure	% of overall Budget Reviewed
Revenue Expenditure for 2022	€1,847,245	€67,663,182	3%

Table No. 2: Capital Project Expenditure 2020/2022

Capital	Year	Cost of individual projects	Project Cost	Overall Capital Expenditure	% over
Target for review over 3 years					5%
Active Travel Projects	2020		€8,600,000	€404,062,251	2%
8 No. Housing Construction and Acquisition Programmes	2021		€16,160,671		
URDF- Putting the Spokes back in the hub	2021		€12,264,646	€461,889,029	6%
N5 Ballaghaderreen to Scramouge - 2506	2022		€53,334,067	€613,126,576	9%
All Projects subjected to in-depth review for 2022					
Total Capital Expenditure over 3 years 2020 - 2022			€90,359,384	€1,479,077,853	6%

Operation of the Arts Programme – In Depth Review

Roscommon County Council is responsible for the Operation of the Arts Programme, in respect of both Revenue and Capital expenditure and income. This in-depth review was undertaken in respect of the Revenue account, which sits in Division F: Recreation and Amenity F05: Operation of the Arts Programme of the Revenue Budget. The Arts Programme is approved on an annual basis at the Councils Annual Budget Meeting and had expenditure in 2022 of **€1,847,245** or **3%** of the overall revenue budget.

The Arts Programme includes a diverse range of project, which are operated from locations throughout the county, including Roscommon Arts Centre, Roscommon Art Office, Dr Douglas Hyde Centre, King House and County Roscommon Heritage and Genealogy Centre. Projects and programmes include investment in the arts, job creation, creativity, participation, inclusion, engagement, promotion of historic and cultural landmarks, support to genealogy research. There are 9 full time and 7 part time/casual staff employed to implement the objectives of the programme. The Council also supports a number of IT systems in the Area.

The in-depth check looked at the various programmes, projects, plans and events carried out and facilitated through the programme in 2022. The programme offers significant benefits, to all target groups, through the provision of a diverse programme of events for all and this is to be highly commended. An analysis of expenditure on Agresso was carried out which included comparison between the Budgeted figure in the Annual Budget and actual expenditure as outlined in the Unaudited Annual Financial Statement 2022. The analysis included a review of supplier payments, invoices, contracts etc.

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

N5 Ballaghaderreen to Scramoge Road Project (Capital Project)

In Depth Check Summary (9% of Capital Project Inventory for 2022 and 6% year average 2020-2022)

This capital investment project with expenditure being considered has an objective of upgrading the N5 Ballaghaderreen to Scramoge Road Project with an estimated project cost of €264,060,000. The project comprises the construction of 33.4km of new single carriageway national road between the tie-in of the N5 Ballaghaderreen Bypass at Rathkeery Td. (western extent) and Scramoge Td. (eastern extent) in Co. Roscommon. The development of the N5 Ballaghaderreen to Scramoge project commenced over twenty years ago circa 2003 but was suspended for several years due to the impact of the unprecedented economic crisis of 2008-2011. The project development recommenced in 2014 and received statutory planning consent from An Bord Pleanála in January 2019. Significant financial investment has been made in the project to date. Land acquisition commenced in 2019. Significant advanced fencing, hedgerow and forestry clearance and archaeological investigation & resolution was completed over the full 33.4km length of the project.

As required by the Public Spending Code the project works appear to be well managed. The overall process and documentation prepared for the N5 Ballaghaderreen to Scramoge is consistent with the prevailing guidelines set out in the Public Spending Code.

Based on findings of the in-depth review on the proposed upgrade of the N5 Ballaghdaerreen to Scramoge Road Project, Capital Project the audit opinion is that Roscommon County Council is *broadly compliant* with the relevant requirements of the Public Spending Code.

8. Conclusion

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

The Council had no contracts signed or in progress in excess of €10 million in 2022. Notwithstanding this, the notice has been uploaded to the Council website at the following location:

https://www.roscommoncoco.ie/en/about_us/business-units/finance/procurement/procurement-over-%E2%82%AC10-million/psc-qa-report-2022-details-of-any-single-procurement-in-excess-of-10-million.xls.xlsx

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

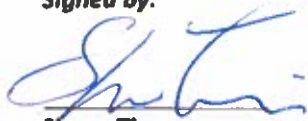
The in-depth checks carried out on a selection of programmes did not highlight any major issues which reflect negatively on the Council's compliance with the code and, overall, there is satisfactory assurance on the level of compliance in the organisation.

The public spending code is now bedded into the Local Government system and processes. In addition, funding agencies provide guidance document and oversight of all major expenditure, with approval required at each gate prior to commencing the following steps of a project. Roscommon County Council has introduced a robust Procurement process, with ongoing scrutiny and oversight, which has further improved the control environment and reduced risk. Budgets are monitored on a monthly basis and all project over-expenditure is managed on a case by case basis. The council is committed to carrying out all its functions in line with best practice, while ensuring that value for money is achieved and the environment is protected. All Areas which require improvement are identified through ongoing monitoring and oversight and communicated as required to the relevant Business Units/teams/individuals, with a view to ensuring continued focus on compliance with the Public Spending Code on an ongoing basis.

9. Certification

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

Signed by:



Shane Tiernan
Chief Executive

Date:

29/6/23

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Operation of Arts Programme
Detail	Current Expenditure to operate and maintain Arts Programme in Roscommon during 2022
Responsible Body	Roscommon County Council
Current Status	Expenditure being Incurred
Start Date	January 2022
End Date	December 2022
Overall Cost	€1,847,245

Project Description

Roscommon County Council is responsible for the Operation of the Arts Programme, in respect of both Revenue and Capital expenditure and income. The revenue account is managed in the council's revenue budget in Division F: Recreation and Amenity Service F05: Operation of the Arts Programme. The Arts Programme which is approved on an annual basis at the Councils Annual Budget Meeting has expenditure and income for 2022 in the following categories:

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

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

The Arts Plan 2017 – 2021 was adopted by Roscommon County Council in October 2017. The Plan will support artists to work and live in the county, increase investment in arts infrastructure, grow the level of engagement and participation in the arts at local level and focus on quality arts programming for children and young people. The individual is at the heart of any programme delivered by Roscommon County Council and the arts and cultural programme is no different. Through the arts and culture, the individual finds the space and freedom for expression and creativity. In addition, groups of like-minded people discover through arts and culture a shared interest which can unify and create a feeling of acceptance and belonging. The arts programme supports, encourages and nurtures the arts. The Arts Officer is currently working a new Plan which is proposed to be published later in 2023.

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

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

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

County Roscommon Heritage and Genealogy Centre which is ran by a community owned company, conducts genealogy research for people with Roscommon roots and is located in Strokestown. The Centre undertakes research into family's resident in County Roscommon before 1900.

How the Programme is funded

Within each Service there are a number of budgets which are specific to a particular area of work and provide a mechanism by which programmes can be managed. Budget 2022 outlined estimates of expenditure and income for the year, while the actual expenditure and income is captured in The Annual Financial Statement(AFS) 2022. The following table outlines the budgeted expenditure and income compared to the actual expenditure and income in each of the relevant job codes:

F0501: Administration of the Arts Programme

Job Code	Programme	2022 budgeted expenditure	2022 budgeted income	2022 AFS expenditure	2022 AFS income	Budgeted expenditure V AFS 2022	Budgeted income V AFS 2022
F5010001	ARTS CENTRE BEVERAGE PURCHASES	8,000	-	5,738	-	2,262	-
F5010002	ARTS OFFICE OTHER	99,000	-	463,049	-	-364,049	-
F5010003	ARTS OFFICER SALARY	79,990	-	107,776	-	-27,786	-
F5010005	ARTS CENTRE SALARIES	191,200	-	208,141	-	-16,941	-
F5010006	ARTS CENTRE ADMIN WAGES	27,500	-	14,687	-	12,813	-
F5010007	ARTS CENTRE TRAVEL	2,000	-	405	-	1,595	-
F5010008	ARTS CENTRE GENERAL	53,000	-	92,658	-	-39,658	-
F5010009	ARTS CENTRE EQUIPMENT	5,000	-	9,328	-	-4,328	-
F5010010	ARTS CENTRE ARTISTS	90,000	-	271,059	-	-181,059	-
F5010011	ARTS CENTRE INSURANCES	2,000	-	4,495	-	-2,495	-
F5010012	ARTS CENTRE MARKETING	25,000	-	26,839	-	-1,839	-
F5010020	REGIONAL FLIM FUND	-	-	310	-	-310	-
F5010021	MUSIC GENERATION	50,000	-	50,000	-	-	-
F501001I	INCOME FROM ARTS CENTRE BOX	-	90,500	-	232,329	-	141,829
F5010022	WRAP FUND	-	-	50,000	-	-50,000	-
F501002I	INCOME FROM ARTS CENTRE NON BOX	-	3,000	-	4,133	-	1,133
N16621	ARTS OFFICER RECEIPTS	-	20,000	-	374,432	-	354,432
N16627	ARTS CENTRE INCOME	-	-	-	9,029	-	9,029
N16628	ARTS CENTRE GRANTS	-	99,000	29,209	195,785	-29,209	96,785
N16630	ARTS OFFICER GRANTS	-	45,400	-	109,500	-	64,100
N16633	INCOME FROM ARTS CENTRE BAR	-	16,000	-	11,251	-	-4,749
Total	F0501	632,690	273,900	1,333,694	936,459	-701,004	662,559

F0504: Heritage/Interpretive Centre Operation

Job Code	Programme	2022 budgeted expenditure	2022 budgeted income	2022 AFS expenditure	2022 AFS income	Budgeted expenditure V AFS 2022	Budgeted income V AFS 2022
F5040001	STROKESTOWN GENEALOGY CENTRE	-	-	56,221	-	-56,221	-
F5040002	KING HOUSE MAINT & OPERATION	72,700	-	72,700	-	-	-
F5040003	KING HOUSE WAGES & SALARIES	44,600	-	66,864	-	-22,264	-
F5040004	KING HOUSE INSURANCE	12,100	-	15,208	-	-3,108	-
F5040005	KING HOUSE RECOUPABLE	5,000	-	14,420	-	-9,420	-
F5040009	DOUGLAS HYDE	25,000	-	24,900	-	100	-
N16619	KING HOUSE ENTRY FEES	-	6,000	-	18,699	-	12,699
N16622	KING HOUSE OTHER	-	15,000	-	47,874	-	32,874
N16631	RECOUP STOWN HERITAGE CENTRE	-	-	-	51,221	-	51,221
Total	B0504	159,400	21,000	250,313	117,794	-90,913	96,794

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

Job Code	Programme	2022 budgeted expenditure	2022 budgeted income	2022 AFS expenditure	2022 AFS income	Budgeted expenditure V AFS 2022	Budgeted income V AFS 2022
ZF05ZZZZ	F05 Service Support Costs	269,214	17,488	263,238	17,351	5,976	-137
Total	F0599	269,214	17,488	263,238	17,351	5,976	-137

F05: Total Programme Expenditure and Income

Job Code	Programme	2022 budgeted expenditure	2022 budgeted income	2022 AFS expenditure	2022 AFS income	Budgeted expenditure V AFS 2022	Budgeted income V AFS 2022
Total	F0501	632,690	273,900	1,333,694	936,459	-701,004	662,559
Total	F0504	159,400	21,000	250,313	117,794	-90,913	96,794
Total	F0599	269,214	17,488	263,238	17,351	5,976	-137
TOTAL	F05	1,061,304	312,388	1,847,245	1,071,604	-785,941	759,216

Section B - Step 1: Logic Model Mapping

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

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Support artists • Increase participation • Increase engagement • Provide a quality arts programme • Provide space for creativity & freedom of expression • Support, encourage and nurture the arts • Provide employment opportunities • Provide cultural hubs in Co • Enrich lives of children and young people through the arts • Develop strategic and sustainable investment in the arts. 	<ul style="list-style-type: none"> • Human resources • Financial resources • Building thought out the county • Information Technology Systems 	<ul style="list-style-type: none"> • Work on the development and implementation of short to medium term Plans and Policies to provide strategic focus • Formulate, develop, facilitate, invest in Arts Event, workshops, music development programmes, film, television, gaming, animation projects etc • Provide information in relation to events, opportunities to participate, engage etc., • Work with people of all ages, cultures and backgrounds to encourage greater appreciation of the arts • Develop spaces where artists can develop create and present work • Plan for, develop and implement awards, bursaries, residency and commissioning opportunities • Support children & youth initiatives • Consult with local communities • Prepare brochures, update facebook, twitter, Councils website on events, activities 	<ul style="list-style-type: none"> • Plans & Policies in place for the arts, heritage, culture and creative sectors, creative Ireland Roscommon SLA/plan. • Creative Ireland framework agreement with the Arts Council • Increased numbers attending events in the county. • Greater engagement in the Arts by children and youths. • Improved participation by all the target groups • Increased supports to artists via. Awards, bursaries, residencies and 	<ul style="list-style-type: none"> • More vibrant, diverse and inclusive county. • Reduced social exclusion • Strengthened participation • Improved appreciation of the arts • Increased employment in the Arts and Heritage • Increased visitor numbers which will positively impact on all areas of society in the county • A vibrant and engaged arts community living and working in the county • Improved quality of life for artists living in Roscommon

		opportunities to participate etc. • Deliver the Creative Ireland National Programme • Produce a comprehensive Culture and Creativity Strategy 2018-2022 • Manage budgets, ensure any over expenditure is compensated by increased income	commissioning opportunities in place and working well • Provide employment to artists at all stages of their careers.	
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Description of Programme Logic Model

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

Inputs: The 2019 - 2024 Corporate Plan outlines the high level Plans for the Arts Programme and the Annual Service Delivery Plan outlines the key objectives for delivery in 2022. The budget for 2022 which provides the funding mechanism was approved by Roscommon County Council members at their budget meeting on the 25th November 2021. The Council support a number of IT systems in the Area. There are 9 full time and 7 part time/casual staff employed to implement the objectives of the programme.

Activities: In 2022, the arts programme continued to support, encourage and nurture the arts with a number of both existing and new programmes including:

- 13,558 people attended 263 ticketed events at the arts centre, accommodated by artists from a number of artforms. This programme included 56 theatre performances, 31 music events, 61 children's events, 105 workshops and 6 exhibitions.
- Four Festivals were facilitated including the Roscommon Local & Live which was funded by the Department of Tourism, Culture, Arts, Gaeltacht, Sport & Media under the Local Live Performance Programming Scheme 2022.
- Roscommon Local & Live event saw 21 events/festivals over multiple dates with almost 400 performers, creatives and technicians engaging.
- 10 Residency artists were in place for 2022 as follows:
 - Literary Development Programme – 1
 - HSE Nursing Homes Artists in Residence – 5
 - North West Dance Residency – 1
 - Music Network Teaching Residency – 3
- The Roscommon County Youth Orchestra (RCYO) and the Roscommon County Youth Theatre (RCYT) continue to be supported.
- The **Visual Art Writer in Residence** programme continued in 2022 as part of the Roscommon Arts Centre programme and has been extended
- The following **professional development workshops** for artists were delivered throughout 2022 in association with the **Visual Artists Ireland** directly responding the needs of the visual arts community in Roscommon
 - Artist Café x 2 sessions (Networking & CPD) at the Roscommon Arts Centre

- Platform 31 Award
 - Creative Heartlands Film & Design training & networking x 20 sessions – part of a programme run with Sligo & Leitrim Arts Offices, LEO & Enterprise Ireland
- Several events/workshops held accommodating people with a disability, older people, youths & children
- 38 Artist Bursaries including the Tyrone Guthrie Centre were awarded to artists throughout Roscommon. Other bursaries awarded were the:
 - King House Piano Music Commission x 1
 - Platform 31 Bursary x 1
 - Decade of Centenaries Commission x 2
 - Inclusion in the Arts Bursary x 5
- Artists in Schools, Roscommon County Youth Theatre, Music Generation Roscommon & Cruinniú na nÓg (Ireland's national day for free creativity for young people) continued throughout 2022
- **The International Fibre Arts Festival** of exhibitions, workshops and symposia took place over four days in May 2022, in the Roscommon Arts Centre & King House, Boyle with local, national and international exhibitors and speakers.

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

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

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

The operation of the Arts Programme is an on-going annually. The timeline below outlines the milestones applicable to **Administration of the Arts Programme** for the 2022 programme.



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the provision of the Arts Programme.

Project/Programme Key Documents	
Title	Details
1. Annual Budget 2022	Revenue budgets for 2022 were approved by Roscommon County Council at the Budget Meeting on 25 th November 2021
2. Financial Reports	Reports from the Agresso Financial Management System and CCAS Management System are reviewed by the Business Unit Head on a monthly basis to monitor expenditure and recoup income from various sources.
3. Monthly Management Reports	Management Reports are produced on a monthly basis. They were reviewed by the Management Team and presented to the monthly Plenary Meeting of Roscommon County Council. Reports are also made available to the Audit Committee the public as council meetings are live streamed.
4. Adherence to Budget	The Head of Finance met with the Business Unit Head during the year to agree increases in the budget to reflect the growth and development of the arts programme.
5. Arts Council Funding application	An Annual review is carried out on the previous year's arts activities, including income and expenditure and planned arts activities for the following year are prioritised
6. Annual Financial Statement (AFS) 2022	Finance is responsible for the production of the AFS in partnership with each Business Unit. This involves an in-depth check of all expenditure and Income against the budgeted figures and includes an analysis of government grants and recoupments from various sources.
7. Annual Report 2022	The Annual Report outline the key activities, outcomes and outputs in the Arts Programme.
8. Recoupment of staff salaries for Strokestown Genealogy Centre	Salaries for the SGC are paid by RCC and are 100% recoupable, with the exception of a €5K contribution made annually by RCC.

Key Document 1: Annual Budget 2022

The budget is a reserved function of the Members of Roscommon County Council. It was approved at the Annual Budget Meeting in November, 2021. The Budget document is available on Roscommon County Council's website [https://www.roscommoncoco.ie/en/Download-It/Finance-Publications/Annual Budget/Annual-Budget-2022.pdf](https://www.roscommoncoco.ie/en/Download-It/Finance-Publications/Annual%20Budget/Annual-Budget-2022.pdf)

Key Document 2: Financial Reports

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

Key Document 3: Monthly Management Reports

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

Key Document 4: Adherence to Budget

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

Key Document 5: Arts Council Funding application

Copy of the funding application is readily available

Key Document 6: The Unaudited Annual Financial Statement(AFS) 2022, is currently available on Roscommon County Council's website <https://www.roscommoncoco.ie/en/download-it/finance-publications/annual-financial-statement/annual-financial-statement-for-year-ended-2022-unaudited-.pdf> The Audited AFS will be available later in 2023 once it is approved by the External Auditor of the Local Government Audit Service,

Key Document 7: Annual Report 2022, is currently unavailable on the Roscommon County Council website as it has not been adopted by the members. This report will be available via Roscommon County Council website later in the year once adopted by the members at the June Plenary Meeting.

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

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

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the provision of the Arts Programme for 2022. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
No of people attending events in the Arts Centre	To monitor participation levels, improved revenue collection	Yes The Arts Centre Box Office and Agresso

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

Data Availability and Proposed Next Steps

Data Availability

The operation of the Arts Programme is a core function within Roscommon County Council. It is linked to the mission statement in the Corporate Plan and is included in its key objectives and strategies. There are a number of actions set out in specific Arts Programmes plans, which are monitored and reviewed on an ongoing basis. Receipts are available in respect of visitor numbers in King House and the Dr Douglas Hyde Centre. A significant amount of data is available from the various systems in operation including Agresso Financial Management

System, and the Box Office system, and the backend of Facebook and Instagram. Application forms are available in relation to the awards and bursary programmes.

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

Proposed Next Steps

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

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

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

Feedback should be sought from schools and host communities on their experiences of projects delivered by Roscommon County Councils Arts Services Departments in order to promote continuous improvement in the delivery of the Arts Programme.

All goods/services from a Supplier which exceed €5,000 within the year, should be procured in accordance with procurement procedures.

Section B - Step 5: Key Evaluation Questions

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

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

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

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

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

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

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

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

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

Section: In-Depth Check Summary

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

Summary of In-Depth Check

Roscommon County Council is responsible for the Operation of the Arts Programme, in respect of both Revenue and Capital expenditure and income. This in-depth review was undertaken in respect of the Revenue account, which sits in Division F: Recreation and Amenity F05: Operation of the Arts Programme of the Revenue Budget. The Arts Programme is approved on an annual basis at the Councils Annual Budget Meeting and had expenditure in 2022 of €1,847,245

The Arts Programme includes a diverse range of project, which are operated from locations throughout the county, including Roscommon Arts Centre, Roscommon Art Office, Dr Douglas Hyde Centre, King House and County Roscommon Heritage and Genealogy Centre. Projects and programmes include investment in the arts, job creation, creativity, participation, inclusion, engagement, promotion of historic and cultural landmarks, support to genealogy research. There are 9 full time and 7-part time/casual staff employed to implement the objectives of the programme. The Council also supports a number of IT systems in the Area.

The in-depth check looked at the various programmes, projects, plans and events carried out and facilitated through the Programme in 2022. The programme offers significant benefits, to all target groups, through the provision of a diverse programme of events for all and this is to be highly commended. An analysis of expenditure on Agresso was carried out which included comparison between the Budgeted figure in the Annual Budget and actual expenditure as outlined in the Annual Financial Statement 2022. This also included a review of supplier payments, invoices and contracts.

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

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	N5 Ballaghaderreen to Scramoge Road Project
Detail	Capital investment project to upgrade the N5 National Primary Road between Ballaghaderreen and Scramoge
Responsible Body	Roscommon County Council
Current Status	Capital Project Expenditure being incurred
Start Date	January 2019 (restart)
End Date	Q1 2031
Overall Cost	€53,334,067 to 31/12/2022

Project Description

The project comprises the construction of 33.4km of new single carriageway national road between the tie-in of the N5 Ballaghaderreen Bypass at Rathkeery Td. (western extent) and Scramoge Td. (eastern extent) in Co. Roscommon, as illustrated in Figure A.

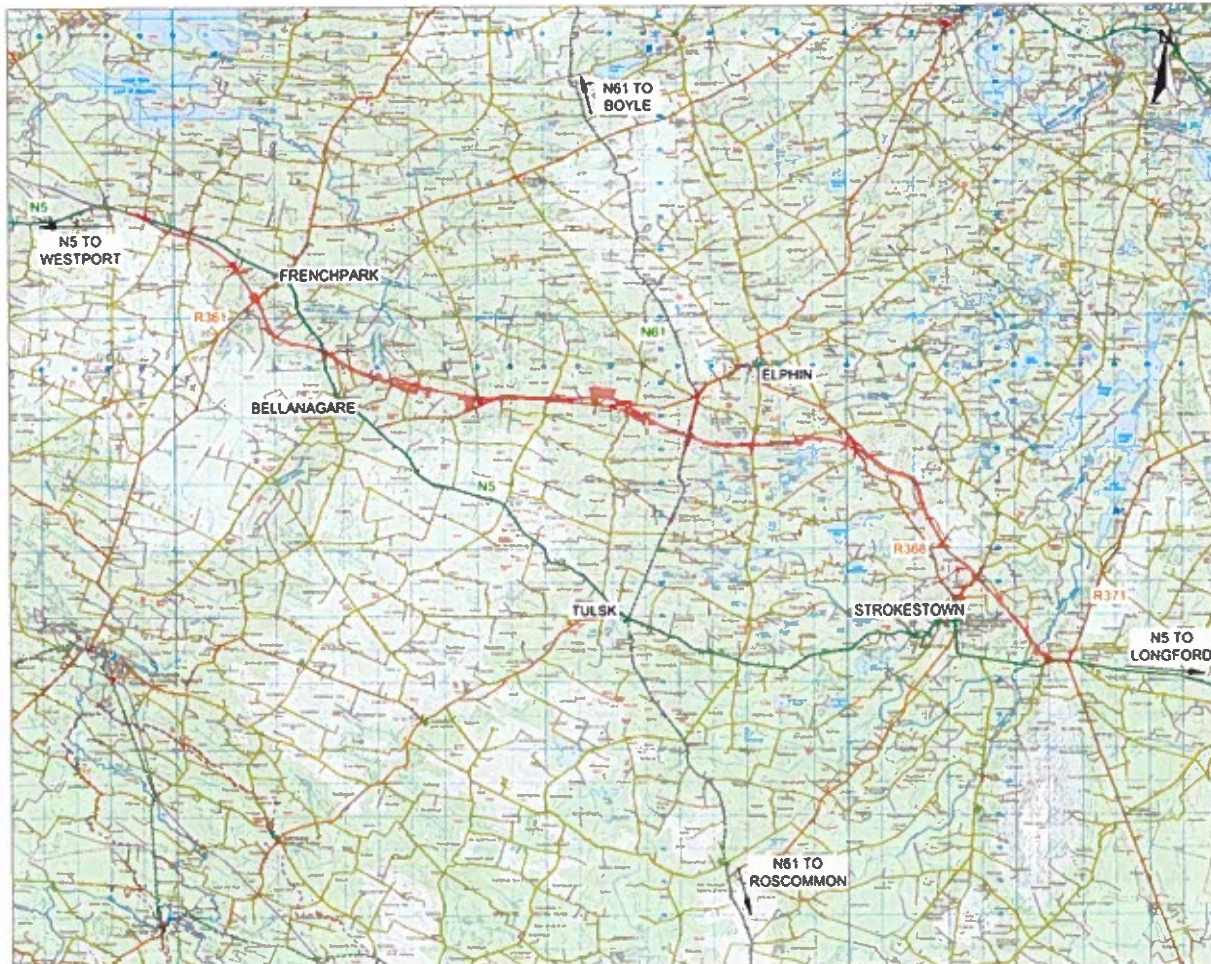


Figure A – Alignment of the Approved N5 Ballaghaderreen to Scramoge Road Project

The development of the N5 Ballaghaderreen to Scramoge project commenced over twenty years ago circa 2003 but was suspended for several years due to the impact of the unprecedented economic crisis of 2008-2011. The project development recommenced in 2014 and received statutory planning consent from An Bord Pleanála in January 2019.

Significant financial investment has been made in the project to date. Land acquisition commenced in 2019. Significant advanced fencing, hedgerow and forestry clearance and archaeological investigation & resolution was completed over the full 33.4km length of the project. Excluding land acquisition, approximately **€35.7 million** has been incurred or committed on the project. These costs are non-recoverable.

In order to mitigate significant risks to the main construction contract a series of enabling contracts were procured by Roscommon County Council and are now complete. To facilitate execution of these works, notice of entry was served on all landowners, occupiers and lessees listed in the CPO in May 2019 and RCC took possession of all CPO'd lands.

The overall N5 corridor between Westport and Longford is 134 km in length, serving a large geographical area and providing a strategic function in terms of connecting the Western Region of Ireland to the Midlands and the East of the country. At both local and regional levels, the corridor provides access to employment, education and healthcare, in and between the counties of Mayo, Roscommon and Longford. It provides access to Ireland West Airport Knock, while also serving road based public transport services.

Many businesses in the region depend on the N5 corridor for access to local, regional, national and international markets. The West is a strong performing region for foreign direct investment and is home to a significant life-science cluster. Existing companies within the region offer significant cluster opportunities and capacity for growth. However, inadequate road infrastructure risks undermining the region's liveability and hence the ability of the region to attract and retain staff and compete for investment. The key findings of a survey of business and business representatives in Counties Mayo and Roscommon on business operations of transport in general, highlighted that current transport infrastructure in the region has a significant negative impact on connectivity to other business including ports and airports and that the perceived remoteness of the region is seen as major deterrent to investment in the region. These firms require high-quality road access to and from their national and international markets.

1.1 Project Objectives

1.1.1 Economic Objectives

- To reduce journey times and improve journey time reliability between the tie-in point of the N5 Ballaghaderreen Bypass and Scramoge, especially for long distance trips between the West Region, Midlands and the Greater Dublin Area; and
- To support 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.

1.1.2 Safety Objectives

- To reduce the collision rate along the national road network between Ballaghaderreen and Scramoge to below the national average rate;
- To reduce the severity of collisions along the national road network between Ballaghaderreen and Scramoge;
- To improve safety for all road users including pedestrians and cyclists along both the national road network and on the surrounding road network between the tie-in point of the N5 Ballaghaderreen Bypass and Scramoge; and
- To support the RSA Road Safety Strategy 2021-2030.

1.1.3 Environmental Objectives

- To improve the environments of Frenchpark, Bellanagare, Tulsk and Strokestown by the removal of through traffic and in particular HGVs;
- To reduce levels of severance along the existing N5, particularly through the various towns and villages;
- To minimise impact on the Candidate UNESCO World Heritage Site of the Rathcroghan Archaeological complex; and
- To avoid adverse impacts on the internationally important European Sites.

1.1.4 Accessibility and Social Inclusion Objectives

- To improve accessibility to key facilities, such as employment, education and healthcare for all road users, but in particular vulnerable groups;
- To reduce travel costs in the region and thereby encourage and support investment and employment in County Roscommon and the Western Region;
- To support the accessibility and social inclusion objectives of national, regional and local planning policy; and
- To reduce severance impacts on vulnerable groups.

1.1.5 Integration

- To meet the requirements of the EU Regulations relating to the TEN-T network;
- To support the integration objectives set out in European, National, Regional and Local Planning policy;
- To support initiatives to bring investment into the West Region;
- To support transport integration within the wider region, maximising the benefits of previous investment in the N5 corridor and improving access to Ireland West Airport Knock; and
- To enhance amenity and heritage, releasing the tourism potential of the Candidate UNESCO World Heritage Site of the Rathcroghan Archaeological complex.

1.1.6 Physical Activity

It is an objective of the scheme to maintain or enhance any existing pedestrian or cycle facilities that may be potentially impacted by it.

A number of measures to enhance existing facilities and provide improved connections in relation to walking/cycle were identified during the Phase 3 process and have been included in the design of the scheme. A further 3 active travel initiatives were included in the design of the scheme during Phase 5. Removal of traffic from the existing N5 is a precursor to creating

opportunities for enhanced physical activity within and between the communities of Strokestown, Tulsk, Bellanagare, Frenchpark as associated with the tourism potential of the Candidate UNESCO World Heritage Site of the Rathcroghan Archaeological complex.

1.1.7 Alignment of the Scheme Objectives with NIFTI Investment Priorities

Table 1.1 shows the alignment of the scheme objectives with NIFTI's Investment Priorities.

Table 1.1 - Alignment of the Scheme objectives with NIFTI

Investment Priority	Scheme Objectives
Enhanced Regional and Rural Connectivity	<p>The objectives under <i>Economy</i> align with Enhanced Regional and Rural Connectivity investment priority in NIFTI by:</p> <ul style="list-style-type: none"> • seeking to deliver reliable, shorter journey times for trips between the tie-in point of the N5 Ballaghaderreen Bypass and Scramoge and especially for long distance trips between the West Region, Midlands and the Greater Dublin Area. • seeking to align the N5 section with the objectives of the TEN-T network to promote growth and competitiveness, remove bottlenecks, upgrade infrastructure and streamline cross border transport by providing a high-quality route from Dublin to Westport.
	<p>The objectives under <i>Accessibility and Social Inclusion</i> align with Enhanced Regional and Rural Connectivity investment priority in NIFTI by improving accessibility to key facilities, such as employment, education and healthcare for all road users, but in particular vulnerable groups and improving access to centres of scale for all residents of impacted rural communities, particularly as rural areas outside of Castlebar and Westport are recognised as areas of social exclusion under the CLAR program (now closed).</p>
	<p>The objectives under <i>Integration</i> align with Enhanced Regional and Rural Connectivity investment priority in NIFTI by:</p> <ul style="list-style-type: none"> • seeking to meet the requirements of the EU Regulations relating to the TEN-T network. • Aiming to maximise the benefits of previous investment in the N5 corridor and improve access to Ireland West Airport Knock.
Decarbonisation	<p>The objectives under <i>Environment</i> align with Decarbonisation investment priority in NIFTI by enabling a reduction in car dependency through improvements to townscapes due to a reduction in through vehicle volumes, particularly the reduction of HGVs.</p>
	<p>The objectives under <i>Accessibility and Social Inclusion</i> align with Decarbonisation investment priority in NIFTI by seeking to improve the pedestrian and cycling facilities between the towns of Frenchpark, Bellanagare, Tulsk and Strokestown, particularly for the elderly and young children.</p>
	<p>The objectives under <i>Physical Activity</i> align with Decarbonisation investment priority in NIFTI by:</p> <ul style="list-style-type: none"> • including three active mode schemes as part of the N5 project and providing support for a further five active travel modes projects¹ which would repurpose the existing N5 corridor. These projects would facilitate more travel by active modes in the region and a transition from the private vehicle for all trips.

¹ Schemes are under consideration in Frenchpark, Bellanagare, Tulsk, Strokestown and Rathcroghan to Tulsk.

Investment Priority	Scheme Objectives
	<ul style="list-style-type: none"> seeking to maintain or enhance any existing pedestrian or cycle facilities that may be potentially impacted by the scheme.
Mobility of People and Goods in Urban Areas	<p>The objectives under <i>Environment</i> align with Mobility of People and Goods in Urban Areas investment priority in NIFTI by:</p> <ul style="list-style-type: none"> seeking to remove through traffic, in particular HGVs, from the towns of Frenchpark, Bellanagare, Tulsk and Strokestown. seeking to reduce levels of severance caused along the N5, particularly through the various towns and villages
	<p>The objectives under <i>Physical Activity</i> align with Mobility of People and Goods in Urban Areas investment priority in NIFTI by enabling the re allocation of road space to active modes in urban areas and enhancement of existing pedestrian and cycle facilities due to a reduction in traffic flow through the towns.</p>
Protection and Renewal	<p>The objectives under <i>Safety</i> align with <i>Protection and Renewal</i> investment priority in NIFTI by:</p> <ul style="list-style-type: none"> Seeking to improve safety for all road users including pedestrians and cyclists along both the national road network and on the surrounding road network between the tie-in point of the N5 Ballaghaderreen Bypass and Scramoge
	<p>The objectives under <i>Economy</i> align with <i>Protection and Renewal</i> investment priority in NIFTI by seeking to reduce journey times and improve journey time reliability on this existing route and upgrading the route in line with objectives of the TEN-T network.</p>

Project Development to Date

The development of the N5 Ballaghaderreen to Scramoge project commenced over twenty years ago circa 2003 but was suspended for several years due to the impact of the unprecedented economic crisis of 2008-2011. The project development recommenced in 2014 and received statutory planning consent from An Bord Pleanála in January 2019.

Significant financial investment has been made in the project to date. Land acquisition commenced in 2019. Significant advanced fencing, hedgerow and forestry clearance and archaeological investigation & resolution was completed over the full 33.4km length of the project. Excluding land acquisition, approximately **€35.7 million** has been incurred or committed on the project. These costs are non-recoverable.

In order to mitigate significant risks to the main construction contract a series of enabling contracts were procured by Roscommon County Council and are now complete. To facilitate execution of these works, notice of entry was served on all landowners, occupiers and lessees listed in the CPO in May 2019 and RCC took possession of all CPO'd lands.

A brief summary of project development to date is set out below.

Planning and Design

In 2014, Roscommon County Council appointed technical consultants to assist progressing the project through the statutory planning phases. The commission was substantially completed in January 2019 following receipt of An Bord Pleanála approval of the project and the associated compulsory purchase order (CPO).

Land and Property – Key Dates

- An Bord Pleanála approval of the project and the associated compulsory purchase order (CPO) - January 2019.
- Publication of confirmation notice(s) of the CPO – February 2019
- CPO becomes operative – March 2019.

- Notices to Treat served on all landowners, occupiers and lessees listed in the CPO - May 2019.
- Professional valuation and legal service procured by Roscommon County Council – June and August 2019, respectively.

Acquisition of land and property has progressed at pace, with 209 no. of a total of 240 no. cases settled to date.

169 no. cases have been completed and compensation totalling approx. €18.9 million has been paid to landowners.

Archaeology

All archaeological services along the project are carried out under the terms of the Ministerial Directions for the project issued by the Minister for Culture, Heritage and the Gaeltacht. TII appointed a TII Project Archaeologist to oversee the management of the archaeology on the project. Roscommon County Council appointed a Resident Archaeologist to assist in the day-to-day management of the archaeological contract. Archaeological testing and resolution commenced in June 2019 and all site works are complete. Reporting is ongoing and anticipated to be complete in Q4 2024. Publication of the first monograph is anticipated in Q4 2023 with the second monograph during Q3 2024.

Advance Works

Fencing / Hedgerow Removal / Tree felling

All lands included within the CPO have been fenced. Forestry felling, scrub and hedgerow clearance covering approx. 150 hectares is complete, however should the project be delayed, regrowth within these areas will require further treatment incurring additional expenditure.

Major Utilities interface

Notwithstanding that the area through which the approved road development traverses does not contain a high density of major utilities, diversions of existing high voltage electricity networks (38kV, 110kV and 220kV) were necessary. Following extensive negotiations with ESB and their agents the three high voltage diversions were completed. Furthermore, 37 no. low voltage (LV) and medium voltage (MV) ESB diversions are also complete.

Extensive temporary diversions of existing eir apparatus are also complete.

Main Construction Contract

Procurement of a Works Contractor to design and build the project commenced in January 2020 culminating in the appointment of Roadbridge Ltd. in June 2021. The procurement was under a restricted procedure. The form of contract was design-build under the PW-CF4 conditions of contract. The award criterion was lowest comparative cost of tender taking account of the tender price and notional costs associated with additional works and delay cost.

Government & TII approval to award the contract was received on the 09th and 14th June 2021 respectively.

RCC issued the letter of acceptance to Roadbridge Ltd on 16th June 2021 forming the contract.

In March 2022, Roadbridge Ltd went into receivership and RCC terminated the contract with Roadbridge Ltd. in April 2022 by notice under clause 12.1 of the conditions of contract.

Procurement of a replacement Works Contractor commenced in April 2022. The procurement procedure, the form of contract and the award criterion are the same as the initial procurement competition. RCC sought TII approval to award the contract in May 2023.

Project Appraisal under the PSC

The project has and continues to be subject to the appraisal processes set out under the Public Spending Code (PSC). In 2017, the Phase 3 Business Case was submitted to the Strategic Research and Analysis Division (SRAD) of the Department of Transport, Tourism and Sport who concluded ***“the appraisal submitted is fully compliant with the Public Spending Code and Common Appraisal Framework requirements”***.

Prior to receipt of approval to award the main construction contract in June 2021 a Final Business Case was prepared and submitted to SRAD who concluded that ***“....that the economic appraisal has been conducted in accordance with the relevant guidelines as set out in the PSC and CAF.”***

Furthermore, SRAD noted that *“The NIO have returned their review of the Final Business Case and have concluded that the findings of the work are supported by the analysis undertaken.”*

An updated Final Business Case has been prepared and submitted to TII.

Alignment with National Policy

In terms of policy, the overall need for the scheme is driven by the objectives of the National Planning Framework (NPF), its targeted National Strategic Outcomes (NSO), and the National Investment Framework for Transport in Ireland (NIFTI). More specifically, the project is included in the National Development Plan (NDP) as a Major National Infrastructure Project under the NDP that will improve regional connectivity.

The National Planning Framework (NPF) targeted National Strategic Outcomes (NSO) are illustrated in **Figure B**.



Figure B – National Planning Framework National Strategic Outcomes

The project aligns with 9 of the 10 NSO namely: -.

NSO 1 [Compact Growth]

- The Project will enable the removal of National ‘through traffic’ from the communities of Strokestown, Tulsk, Bellanagare and Frenchpark. This will open up opportunities to enhance the attractiveness, viability and vibrancy of those towns and villages and to implement active travel measures, creating conditions that promote residential development within those communities and support compact growth.
- These conditions can also support the Town Centre First policies of the Rural Development Policy 2021-2025, including the repurposing of vacant properties.

NSO 2 [Enhanced Regional Accessibility]

- NSO 2 recognises that “Upgrading northern sections of the N4 and N5 routes and sections of the N3/M3 national primary route” will be required to enhance accessibility to the North-West.
- The Project is included as one of the Major National Infrastructure Projects under the National Development Plan.
- The current road section operates at average speeds of 69kph. The Project enables an improvement in average

journey times towards the NSO 2 target average inter-urban speed of 90kph.

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NSO 3 [Strengthened Rural Economies and Communities]

- The removal of National 'through traffic' (which includes up to 600 Heavy Goods Vehicles per day) from the communities of Strokestown, Tulsk, Bellanagare and Frenchpark and enhancement as NSO1, together with support under the Rural Regeneration and Development Fund, can enable the rejuvenation and re-purposing of those towns and villages.
- The Project will significantly reduce traffic through the heart of the Candidate UNESCO World Heritage Site of the Rathcroghan Archaeological complex, which can support the expansion and growth of that heritage tourism offering in a rural area and amenity to local communities.
- The Project will provide improved access for the rural communities to centres of scale where critical services such as healthcare and education are delivered.

NSO 4 [Sustainable Mobility] & NSO 8 [Transition to a Low Carbon and Climate Resilient Society]

- The removal of National 'through traffic' from the communities of Strokestown, Tulsk, Bellanagare and Frenchpark, as a result of the Project, will open up opportunities to implement active travel measures within these settlements and help reduce the reliance on travel by private car for shorter distance trips. Specifically, Transport Infrastructure Ireland (TII) has recently allocated funding to progress five active travel projects through initial planning phases at Frenchpark, Bellanagare, Tulsk, Strokestown and Tulsk to Rathcroghan.
- Reduced traffic on the existing N5, as a result of the Project, will lead to improvements in journey time and journey time reliability for existing bus services, thereby increasing the attractiveness of regional/local bus services. The Project also creates the potential for public or private bus operators to use the new road for new inter-urban or expressway services.

NSO 6 [High-Quality International Connectivity]

- The Project will improve connectivity to Ireland West Airport Knock.
- The Project will reduce freight journey time from the West to the Tier 1 Dublin Port and assist access to market for rural industries.

NSO 7 [Enhanced Amenities and Heritage]

- The Project can be an enabler and stimulus for transformational public realm initiatives, giving the town and village centres back to the people and for enhancement of the Rathcroghan Archaeological complex tourism offering.

NSO 9 [Sustainable Management of Water, Waste and Other Environmental Resources]

- The Project will reduce traffic on the existing N5 corridor by approx. 70%, this will lead to a reduction in pollution of local watercourses and groundwater from surface water drainage (the existing road drainage is sub-standard along much of the existing section of the N5 under consideration), leading to an improvement in water quality and an improvement in the environment for a number of sensitive ecological receptors.

NSO 10 [Access to Quality Childcare, Education and Health Services]

- The Project will lead to reduced journey times and improved journey time reliability along the N5 corridor for all road users (both private vehicles and public transport), leading to improvements in accessibility to employment and critical services such as education and healthcare for both the local and wider North-West region.

Alignment with the National Investment Framework for Transport in Ireland

In December 2021, the Department of Transport (DoT) published the National Investment Framework for Transport in Ireland (NIFTI). NIFTI is the DoT framework for prioritising future investment in land transport to support the delivery of the National Strategic Outcomes of the NPF. NIFTI establishes four investment priorities – Enhanced Regional and Rural Connectivity,

Decarbonisation, Protection and Renewal, Mobility of People and Goods in Urban Areas. The Project aligns with all four investment priorities of NIFTI, as described below:

Enhanced Regional and Rural Connectivity

- The Project will help deliver and achieve enhanced regional and rural connectivity for both the area it directly serves but also for the wider region, in particular by enhancing the Dublin to Westport link and meeting the requirements of the European TEN-T network.

Decarbonisation

- The project will remove strategic traffic from the bypassed towns, facilitating improvements to the townscapes and enhancements to pedestrian and cycling facilities. This will support increased use of active modes.
- Public transport services in these towns and villages will experience less congestion and will benefit from reduced journey time and increased journey time reliability due to reduced traffic on the existing N5 corridor.

Protection and Renewal

- The project will improve road safety – both on the national road network and surrounding road network. The removal of traffic from the towns and villages along the N5 corridor, in particular HGVs, will reduce severance and improve road safety for all road users.

Mobility of People and Goods in Urban Areas

- The Project will reduce severance caused by the existing N5 route through the towns of Frenchpark, Bellanagare, Tulsk and Strokestown and will allow for townscape and active mode improvements in these towns.
- The Project will also reduce freight journey time from the West and North-West to Dublin and assist access to market for rural industries.
- The Project will improve accessibility to employment for both the local and wider West and North-West regions, offering stronger quality of life and employment opportunities to the region.

Climate Action Plan 2023

The NDP sets out the investment priorities that underpin the implementation of NPF. As noted in the Climate Action Plan (CAP), “the NDP has been designed to ensure that it supports the Government’s climate ambitions”. The CAP’s baseline ‘Business As Usual’ (BAU) approach includes planned and committed schemes, which includes all schemes identified in national policy i.e., in the NPF, so the N5 Ballaghaderreen to Scramoge road scheme is included in the BAU modelling undertaken by the Department of Transport.

The Project is facilitating a number of active mode proposals as a part of the design, both along the existing N5 route and interacting with the approved N5 route. The Project will provide safer opportunities for active travel in the towns and villages bypassed by the scheme due to the reduction in through traffic, particularly HGV traffic. For example, TII have recently provided funding to progress five active travel schemes through the initial planning stages in Frenchpark, Bellanagare, between Rathcroghan and Tulsk, in Tulsk Village and in Strokestown.

Existing bus services using this route will benefit from increased journey time reliability and a reduction in journey time due to the new alignment or the reduction of traffic in the towns. Providing and supporting opportunities for increased active travel and public transport support the Governments climate ambitions.

An assessment of the potential operation (tailpipe) carbon emissions associated with the project over its operational life was assessed using the TII Road Emissions Model (REM). The assessment indicated that the Project would have a negligible direct impact on carbon emissions relative to the Do-Minimum situation. The project itself is not a generator of traffic but provides a segregation of strategic and local traffic, allowing active travel improvements within and between settlements to be delivered and as such is not inconsistent with the actions contained within CAP23.

Alignment with the Programme for Government

The Programme for Government – Our Shared Future was published in October 2020 and most recently updated on 07 April 2021. The N5 Ballaghaderreen to Scramoge road project aligns with and supports commitments made by the current administration.

The project supports the commitment to Towns Centre First in the Programme for Government (PFG), modelled on the Scottish Government Town Centre Action Plan. The project removes up to 70% of traffic from the towns and villages of Frenchpark, Bellanagare, Tulsk and Strokestown improving safety, air quality and noise for residents. The removal of traffic will facilitate the re-allocation of space to pedestrians and cyclists, and the development of public realm improvements. Similarly, the project can enable the supported activities under the Department of Rural and Community Development's *Town and Village Renewal Scheme*. (Pg. 12 PFG)

The project supports the commitments in the Programme for Government to fund safety improvements to the road network. The new road will lead to an estimated reduction of 427 collision casualties, over a 30-year assessment period and can be expected to reduce death and injuries of vulnerable road users, pedestrians, and cyclists. (Pg. 14 PFG)

The project supports the commitments in the Programme for Government to invest in new road infrastructure to ensure all parts of Ireland are connected to each other. (Pg. 14 PFG)

The project supports the commitments in the Programme for Government in respect to the *"Recovery Fund.....Infrastructure Development."* The Programme for Government commits to *"prioritising productive and labour intensive capital investment projects....."* It is anticipated that during periods of peak activity there will be at least 250 people working directly on the project and many others indirectly. It is also anticipated that goods and services will generally be sourced within the state and where available, locally. (Pg. 19 PFG)

The Programme for Government notes that the review of the *National Development Plan (NDP)* and updating of the *National Planning Framework (NPF)* will not frustrate or delay existing projects. (Pg. 26 PFG). The N5 Ballaghaderreen to Scramoge road project is listed in the National Development Plan (2018 - 2027) under Accessibility to the North West.

The project includes communications ducting over the full length of the road that enables digital technology including Broadband and Connected ITS, and future technologies for Connected and Autonomous Vehicles (CAV). This communications provision supports Digital Towns in line with the Towns Centre First objective and enables delivery of the proposed National Digital Strategy. (Pg. 29 PFG)

The Programme for Government notes that government policy and planning of future infrastructure will be fully aligned with the National Planning Framework (NPF) to ensure balanced and sustainable development over the next 20 years. (Pg. 60 PFG). The NPF identifies enhanced regional accessibility as a National Strategic Outcome and states that *"better accessibility... to the Northern and Western region will enable unrealised potential to be activated as well as better preparing for potential impacts from Brexit."* The upgrading of the northern sections of the N5 route is specifically identified in the NPF in terms of enhanced regional accessibility to the North-West.

The project supports the commitment in the Programme for Government to ensure investment in the local and regional road network to maintain roads to a proper standard, deal with road safety challenges, and improve regional accessibility. (Pg. 62 PFG).

The project supports the Programme for Government objective on Balanced Regional Development *"This Government will invest in key infrastructure that will facilitate new working opportunities and foster enterprises in rural Ireland."* (Pg. 60 PFG). The NDP notes the objective *"to complete those linkages so that every region and all the major urban areas, particularly those in the North-West, which have been comparatively neglected until recently, are linked to Dublin by a high-quality road network."* The project is identified in the NDP as providing such enhanced regional accessibility to the North-West in this regard.

Project Benefits

The key benefits of the project can be summarised as follows:

N5 Ballaghaderreen to Scramoge Road Project

Benefits of the Approved Road Development

Safety – Potential reduction of 427 casualties including 11 fatalities and 36 serious injuries over a 30-year appraisal period. Improved road safety of the existing N5 corridor, which includes several sections with a safety ranking above or twice above the national average collision rate for a rural single carriageway road.

Integration – Integrates with planning policy and delivers on the objectives of the National Planning Framework/Regional Spatial and Economic Strategy. The need for the Project is driven by the objectives of the National Planning Framework (NPF) and its targeted National Strategic Outcomes (NSOs), along with the investment priorities of the National Investment Framework for Transport in Ireland (NIFTI) and the scheme's inclusion in the National Development Plan (NDP).

Brings the N5 up to the standard required for the EU TEN-T comprehensive road network. Improves connectivity to Ireland West Airport Knock, which is one of Ireland's four main airports delivering **NSO 6 High Quality International Connectivity** and serves a vast area of the country across the West, North-West and Midlands regions.

Removes traffic from the Candidate UNESCO World Heritage Site of the Rathcroghan Archaeological complex and enhances its potential tourism offering, complementing **NSO 7 Enhanced Amenities and Heritage**.

Supports *Decarbonisation* efforts by facilitating improved public transport and active mode facilities through the removal of traffic from the existing N5. The existing N5 route will benefit from reduced travel times and increased journey time reliability and the safety of the whole N5 route will be improved promoting the **Protection and Renewal** investment priority.

A reduction in severance and a reduction in freight journey times supports the **Mobility of People and Goods in Urban Areas** investment priority. **Enhanced Regional and Rural Connectivity** is supported for the area directly impacted along with the wider western and northern regions with the improvements to the Westport and Dublin link to TEN-T standard.

Physical Activity – Removal of severance impacts to release the potential for use of the existing N5 corridor by both pedestrians and cyclists, due to improvements in safety, air quality, noise and overall ambience, thereby improving mobility for walking and cycling along the existing road, both within the urban settlements of Frenchpark, Bellanagare, Tulsk and Strokestown and the rural community living along the existing road.

The Táin Trail cycle route utilises the eastern section of the N5, running from the Cooley peninsula to Rathcroghan, through Tulsk and Strokestown, whilst the end of the Royal Canal Greenway is located just 14km from Strokestown which potentially attracts long distance cyclists to continue westwards towards Mayo. The benefits enable **NSO 4 Sustainable Mobility** and support **NSO 8 Transition to a Low Carbon and Climate Resilient Economy**. CycleConnects includes both the current and proposed scheme N5 route as Inter-Urban routes in its proposed network.

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 N5 Ballaghaderreen to Scramoge Road Project. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objective(s)	Inputs	Activities	Outputs	Outcomes
Economy To reduce journey times and improve journey time reliability between the tie-in point of the N5 Ballaghaderreen Bypass and Scramoge, especially for long distance trips between the West Region, Midlands and the Greater Dublin Area	<ul style="list-style-type: none"> Funding from Transport Infrastructure Ireland (TII) / Department of Transport (DoT) Roscommon County Council 	<ul style="list-style-type: none"> Approval to award main construction contract (MCC) and allocation of funding Award MCC 	Provision of 33.4 km of Type 1 Single Carriageway on the N5 National Primary Route that meets the requirements of the TEN-T comprehensive.	90kph average inter urban speed ²
Safety To reduce the collision rate along the national road network between the tie-in point of the N5 Ballaghaderreen Bypass and Scramoge to below the national average rate	<ul style="list-style-type: none"> Project Team - National Roads Regional Office (NRRO) 	<ul style="list-style-type: none"> Manage N5 B To S project 	Project completed on time and within budget.	Reduction of local collision rate on N5 corridor (<0.080 collisions per million vehicle kilometres ³)
Safety To reduce the severity of collisions along the national road network between the tie-in point of the N5 Ballaghaderreen Bypass and Scramoge	<ul style="list-style-type: none"> Technical Consultancy Services (Phases 5-7) – Roughan & O'Donovan – Aecom Alliance (ROD-A) Contractor 	<ul style="list-style-type: none"> Administer and monitor MCC Design and Construct MCC land and property acquisition 	Complete acquisition of land and property and transfer into RCC ownership Close out and review	Reduction in the proportion of fatal collisions on the N5 corridor (<0.062 (6.2%) fatal collisions ⁴) Reduction in proportion of serious collisions on the N5 corridor (<0.096 (9.6%) serious collisions ⁵)

² National Planning Framework – National Strategic Outcome 2 (Inter-Urban Roads)

³ TII PAG Unit 6.11 (March 2021) Table 23 2 Lane Single Carriageway Collision Rate

⁴ TII PAG Unit 6.11 (March 2021) Table 23 Single Carriageway Collision Proportions (Fatal)

⁵ TII PAG Unit 6.11 (March 2021) Table 23 Single Carriageway Collision Proportions (Serious)

Safety To improve safety for all road users including pedestrians and cyclists along both the national road network and on the surrounding road network between the tie-in point of the N5 Ballaghaderreen Bypass and Scramoge				Reduction of local collision rate on the existing N5 corridor (<0.080 collisions per million vehicle kilometres ⁶)
Environment To improve the environments of Frenchpark, Bellanagare, Tusk and Strokestown by the removal of through traffic and in particular HGV's				50% reduction in HGV through traffic in urban settlements (Strokestown, Tusk, Bellanagare & Frenchpark) along the N5 measured against 2019 baseline
Environment To minimise impact on the Candidate UNESCO World Heritage Site of the Rathcroghan Archaeological complex				50% reduction in traffic along the existing N5 through Rathcroghan measured against 2019 baseline
Accessibility & Social Inclusion To improve accessibility to key facilities, such as employment, education and healthcare for all road users, but in particular vulnerable groups				90kph average inter urban speed ⁷
Accessibility & Social Inclusion To reduce travel costs in the region and thereby encourage and support investment and employment in County Roscommon and the Western Region				90kph average inter urban speed ⁸

⁶ TII PAG Unit 6.11 (March 2021) Table 23 2 Lane Single Carriageway Collision Rate

⁷ National Planning Framework – National Strategic Outcome 2 (Inter-Urban Roads)

⁸ National Planning Framework – National Strategic Outcome 2 (Inter-Urban Roads)

Integration To meet the requirements of the EU Regulations relating to the TEN-T network				Provide a Type 1 Single c/way road type
Integration To support transport integration within the wider region, maximising the benefits of previous investment in the N5 corridor and improving access to Ireland West Airport Knock				Reduction in journey times to Ireland West Knock Airport from mid-point of scheme measured against 2019 baseline
Integration To enhance amenity and heritage, releasing the tourism potential of the Candidate UNESCO World Heritage Site of the Rathcroghan Archaeological complex				50% reduction in traffic volumes along the existing N5 measured against 2019 baseline.
Physical Activity To maintain or enhance any existing pedestrian or cycle facilities that may be potentially impacted by the scheme.				Increase in walking/cycle on facilities delivered as part of the scheme measured against 2019 baseline.
Physical Activity Removal of traffic from the existing N5 is a precursor to creating opportunities for enhanced physical activity within and between the communities of Strokestown, Tulsk, Bellanagare, Frenchpark as associated with the tourism potential of the Candidate UNESCO World Heritage Site of the Rathcroghan Archaeological complex				50% reduction in traffic volumes along the existing N5 measured against 2019 baseline.

Description of Programme Logic Model

Objectives: The principal objectives of the Project are to:

1. To reduce journey times and improve journey time reliability between the tie-in point of the N5 Ballaghaderreen Bypass and Scramoge, especially for long distance trips between the West Region, Midlands and the Greater Dublin Area; and
2. To support 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.
3. To reduce the collision rate along the national road network between Ballaghaderreen and Scramoge to below the national average rate;
4. To reduce the severity of collisions along the national road network between Ballaghaderreen and Scramoge;
5. To improve safety for all road users including pedestrians and cyclists along both the national road network and on the surrounding road network between the tie-in point of the N5 Ballaghaderreen Bypass and Scramoge; and
6. To support the RSA Road Safety Strategy 2021-2030.

Inputs: The primary input to the programme will be the capital funding of €264,060,000 to be provided by Transport Infrastructure Ireland/ Department of Transport. The project will be developed through TII Phases 1 to 7 by Roscommon National Roads Design Office.

Activities: There were a number of key activities that are required for this project, some of which are completed such as route selection, design and environmental evaluation and others that are currently under way, such as procurement process. The following activities will take place post procurement - advance works construction contractors, main construction contractor and supervision of the construction works, close out of the contract and review of the process.

Outputs: Provide for a road fit for purpose on the National Primary Route between Ballaghaderreen and Scramoge to current design standards and in accordance with planning and environmental requirements.

Outcomes: The envisaged outcomes of the project are to:

1. Enable the removal of National 'through traffic' from the communities of Strokestown, Tulsk, Bellanagare and Frenchpark. This will open up opportunities to enhance the attractiveness, viability and vibrancy of those towns and villages and to implement active travel measures, creating conditions that promote residential development within those communities and support compact growth.
2. Enhanced regional accessibility by upgrading the norther sections of the N5 routes
3. The removal of National 'through traffic' (which includes up to 600 Heavy Goods Vehicles per day) from the communities of Strokestown, Tulsk, Bellanagare and Frenchpark and enhancement as NSO1, together with support under the Rural Regeneration and Development Fund, can enable the rejuvenation and re-purposing of those towns and villages.
4. The Project will significantly reduce traffic through the heart of the Candidate UNESCO World Heritage Site of the Rathcroghan Archaeological complex, which can support the expansion and growth of that heritage tourism offering in a rural area and amenity to local communities.
5. The Project will provide improved access for the rural communities to centres of scale where critical services such as healthcare and education are delivered.
6. The Project will improve connectivity to Ireland West Airport Knock.
7. The Project will reduce freight journey time from the West to the Tier 1 Dublin Port and assist access to market for rural industries.

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

The following section tracks the **N5 Ballaghaderreen to Scramoge Road Project** from inception to conclusion in terms of TII project/programme milestone.



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **N5 Ballaghaderreen to Scramoge Road Project**

Project/Programme Key Documents		
Title	Details	Documents available for viewing
Phase 1 Concept & Feasibility	<p>Phase 1 comprises of the following key document deliverables:</p> <ol style="list-style-type: none"> 1. Project Execution Plan (PEP). 2. Feasibility Report. 3. Phase 1 Gate Review Statement. <p>Archology Feasibility Report is available to view</p>	<p>No No No</p> <p>Reason: Phase 1 of the project development preceded the introduction of the TII's 2010 Project Management Guidelines. However it should be noted that the Arch.</p>
Phase 2a & 2b Constraints & Route Selection	<p>Phase 2 comprises of the following key document deliverables:</p> <ol style="list-style-type: none"> 1. Updated Project Execution Plan (PEP). 2. Option Comparison Estimates. 3. Options Report. 4. Signed Options Selection Peer Review Report. 5. Phase 2 Gate Review Statement. <p>Phase 2 of the project development preceded the introduction of the TII's 2010 Project Management Guidelines therefore some of the documents listed above were not required. Analogous documents, where required, are available.</p>	<p>No Yes – Constraints Report Yes - Route Selection Report No No</p>
Phase 3a & 3b Design & Environmental Evaluation	<p>Phase 3 comprises of the following key document deliverables:</p> <ol style="list-style-type: none"> 1. Updated Project Execution Plan (PEP). 2. Environmental Evaluation Documentation. 3. Design Documentation. 4. Design Report and Environmental Deliverables. 5. Signed Design Peer Review Report 6. Land Acquisition Documentation as applicable. 7. Target Cost 1 and Total Scheme Budget. 8. Preliminary Business Case. 9. Phase 3 Gate Review Statement. <p>Phase 3 of the project development preceded the introduction of TII's 2017 Project Management Guidelines therefore some of the documents listed above were not required.</p>	<p>No Yes Yes Yes Yes Yes Yes Yes No</p>

Q4 2017 – Q1 2019 Phase 4 – Statutory Process	Phase 4 comprises of the following key document deliverables: 1. Project Execution Plan (PEP). 2. An Bord Pleanála (ABP) / Competent Authority Decision. 3. Target Cost 2 and Total Scheme Budget. 4. Updated Preliminary Business Case. 5. Lessons Learned Register. 6. Phase 4 Gate Review Statement. Phase 4 of the project development preceded the introduction of TII's updated Project Management Guidelines 2019 therefore some of the documents were listed above were not required.	No Yes Yes Yes No No
Q1 2019 – Q3 2023 Phase 5 – Enabling & Procurement	Phase 5 comprises of the following key document deliverables: 1. Updated Project Execution Plan (PEP) 2. Tender Assessment Reports (TARs) and Tender Award Recommendation Forms (TARFs) for Enabling Works Contracts. 3. Contract Documents (Main Construction Contract) 4. Updated Target Cost2 and Total Scheme Budget 5. Tender Assessment Reports (TARs), Tender Award Recommendation Forms (TARFs) and Chief Executive's Order for Main Contract. 6. Target Cost 3 and Total Scheme Budget. 7. Detailed Project Brief and Procurement Strategy. 8. Final Business Case. 9. Phase 5 Gate Review Statement	Yes Yes Yes Yes Yes Yes Yes Yes No – only in draft at present
Q3 2023 – Q3 2027 Phase 6 – Construction & Implementation	Phase 6 comprises of the following key document deliverables: Following termination of Roadbridge Ltd.'s contract in April 2022 Phase 6 was suspended and the project returned to Phase 5. Phase 6 has not yet recommenced.	
Monthly Steering Group meetings	Ongoing meetings generally held on a monthly basis with the design team, Roscommon County Council & TII	
Roscommon County Council Capital Programme 2020 – 2022	Shows expenditure over 3 years	

Key Documents 1 - 6: Phase 1 to 6 Deliverables

All documents listed above (where there was a requirement for same) have been submitted to TII and the Department of Transport and have been approved. The quality of these documents is of a high standard with a large number of issues considered in a very detailed manner. Documentation in relation to the construction and implementation phase are not available yet as this part of the project has yet to commence.

Key Document 7: Monthly Steering Group Meetings

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

Key Document 4: Roscommon County Council, Capital Programme 2020-2022

The Capital Programme is approved as part of the budgetary process by the Members of Roscommon County Council on an annual basis and is available to view on Roscommon County Council's website.

Section B - Step 4: Data Audit

The following section details the data audit that is currently being carried out for the **N5 Ballaghaderreen to Scramoge 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 /Chief Executive Orders System (internal to RCC)

Data Availability and Proposed Next Steps

All documents, surveys and reports and carried out in accordance with TII regulations. These documents are available to view in the Roscommon National Regional Roads Office, Racecourse Road, Roscommon.

The RSA has historical road safety statistic which can be used to measure the change in number of collisions pre and post project.

The Journey Time survey and Traffic Assessment has been included in the Traffic Modelling Report

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 access the impact the upgrade has had on the area such as journey times, journey time reliability etc.

Section B – Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the **N5 Ballaghaderreen to Scramoge 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 phases documentation i.e. 1 to 5 have been received and approved by TII. All documentation in relation to this project comply with the standards as set out in the Public Spending Code. They are of high standard and have been approved by the relevant funding departments under this project. Monthly meetings are recorded and actions followed up on. As this project has not yet been fully implemented the Post-Implementation Stage documentation is not available. The assumptions are these documents will be of a standard that is acceptable to the TII and the Department of Transport.

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

All relevant documentation is available for examination and is of a high standard. The documentation will develop as the project develops and will be available for evaluation at a later stage.

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

At this stage in the project there are no recommendations that can be made as at present the NRRO and TII have all the relevant documentation available to a standard that is required for evaluation and inspection.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on **N5 Ballaghaderreen to Scramoge Road Project**

This capital investment project with expenditure being incurred has an objective of upgrading the **N5 Ballaghaderreen to Scramoge Road Project** with an estimated overall project cost of €264,060,000.

The Project will complete a missing link in the N5 National Primary route, replacing the final 35km of sub-standard single carriageway road that has remained un-improved for the past 40 years. This un-improved section currently passes through the centres of Strokestown, Tulsk, Bellanagare and Frenchpark and bisects the Rathcroghan archaeological complex candidate UNESCO World Heritage site. Ongoing interventions with relatively short life cycles including pavement overlays and surface dressing do not address the fundamental deficiencies of the existing N5 but rather contribute to the ongoing costs necessary to cater for the increasing traffic demand (in particular the increase HGV numbers). Sections of the N5 are already at or above capacity.

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 N5 Ballaghaderreen to Scramoge is generally consistent with the prevailing guidelines set out in the Public Spending Code. It should be noted that the completion of this project has been delayed as the appointed contractor went into receivership in March 2022, however since then the NRRO and TII to appoint a replacement contractor and work on this commenced in April 2022. This process has been well documented and the documentation is in line with the Public Spending Code guidelines.

Based on findings of the in-depth review on the proposed upgrade of the **N5 Ballaghaderreen to Scramoge Road Project**, Capital Project the audit opinion is that Roscommon County Council is **broadly compliant** with the relevant requirements of the Public Spending Code.

Single Procurement in Excess of €10 Million during 2022

Project Details	
Year:	2022
Parent Department:	NA
Name of Contracting Body:	Roscommon County Council
Name of Project/Description:	NONE
Procurement Details	
Advertisement Date:	NA
Tender Advertised in:	NA
Awarded to:	NA
EU Contract Award Notice Date:	NA
Contract Price:	NA
Progress	
Start Date:	NA
Expected Date of Completion per Contract:	NA
Spend in Year under Review:	€0.00
Cumulative Spend to End of Year:	€0.00
Projected Final Cost:	N/A
Value of Contract Variations:	€0.00
Date of Completion:	NA
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	N/A
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	N/A

APPENDIX 1

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes (who is providing funds for capital projects)
Housing & Building		€	€	€		€	
Sli an Choiste, Athlone (20 units)	Social Housing	€	-	€	31/12/2024	€ 10,792,251	Stage 1 approved in July 22 - RCC is preparing Stage 2 submission
The Meadows, Castlereagh (6 units - CAS)	Social Housing	€	-	€	31/12/2024	€ 3,000,000	Potential CAS Application -
Elphin - Vacant Courthouse - 4 units	Social Housing	€	-	€	31/12/2024	€ 1,142,268	Stage 2 Submitted to Dept 12/05/23
Lisnamult , Roscommon - 26 units	Social Housing	€	-	€	31/12/2025	€ 12,000,000	
Castle Street, Roscommon 10 Units - CALF	Social Housing	€	-	€	31/12/2023	€ 410,017	100% Government Funded
Old Tuam Road, Athlone - 8 units - EOI	Social Housing	€	-	€	31/12/2024	€ 2,000,000	100% Government Funded
Ardnagh, Roscommon - 3 Units - EOI	Social Housing	€	-	€	31/12/2024	€ 750,000	100% Government Funded
Total A Housing and Building		€	-	€	-	€ 30,094,536	
Road Transportation and Safety							
N5 Frenchpark to Bellanagare	Pavement Overlay				2023	€ 1,600,000	TII (100%)
N61 Shankill to Cladagh Cross	Pavement Overlay				2023	€ 1,900,000	TII (100%)
N63 Clonyourish to Ballinagard Road	Pavement Overlay				2023	€ 2,100,000	TII (100%)
Total Road Transportation and Safety		€	-	€	-	€ 5,600,000	
Environmental Services							
E10 Civil Defence Head Quarters programme	Civil Defence Head Quarters construction programme	€	-	€	2025	€ 2,100,000	100% RCC Funded
Total Environmental Services		€	-	€	-	€ 2,100,000	
Recreation & Amenity							
F01 - Boyle Library Rebuild	Rebuilding of Boyle Library	€	-	€	-	€	
Total Recreation & Amenity		€	-	€	-	€ 37,794,536	
Overall Expenditure		€	-	€	-	€ 37,794,536	

Expenditure being incurred - Greater than €0.5m (Capital and Current)									
Project/Scheme/Programme Name	Short Description	Current Revenue Expenditure Amount in Reference Year	Current Capital Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date (Capital only at 31/12/2022)	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes (who is providing funds for capital projects)
Highway & Building									
A01 Maintenance/Improvement of LA Housing Units	A01 Maintenance/Improvement of LA Housing Units	€ 1,608,370		€ -	€ -		€ -		Revenue Budget
A02 Housing Assessment, Allocation & Transfer	A02 Housing Assessment, Allocation & Transfer	€ 894,137		€ -	€ -		€ -		Revenue Budget
A07 RAS and Leasing Programme	A07 RAS and Leasing Programme- Rental properties provided by private landlords	€ 3,189,196		€ -	€ -		€ -		Dept refund RAS landlord rents nett of Tenants Differential Rent & 100% of Lease payments
A09 Housing Grants	A09 Housing Grants	€ 571,628		€ -	€ -		€ -		RCC fund 20% of Private Grants from own resources
A01 - Void Derelicts & Prielets - Job 1393	A01 - Void Derelicts & Prielets - 1393	€ 598,839		€ -	€ -		€ -		(€ 252,263) Remainder is Salaries and Service Supports Costs
A01 - Energy Efficiency Retrofitting - Job 1627	A01 - Energy Efficiency Retrofitting - Job 1627	€ 886,295		€ -	€ -		€ -		Revenue Budget
A06 - 35 - 37 Barleyfields Athlone - Job 1608	A06 - 35 - 37 Barleyfields Athlone - Job 1608	€ 549,280		€ -	€ 4,280	30/09/2023			Journal Adjustment for €545,000 to cancel PO's, legal fees to be claimed
A06 - Affordable Houses Woodstream - Job 1360	A06 - Affordable Houses Woodstream - Job 1360	€ 696,606		€ -	€ 696,606				HFA Loan Redeemed - Depart provided funding of 695,439
A06 3 Housing Units at Cloonfad - 1503	Development of 3 Housing Units at Cloonfad - 1503	€ -	€ 132,305	€ -	€ -	31/12/2022	€ 470,047		100% Government Funding
A06 12 Houses Silveroe Meadow, Boyle- 1542	Development of 12 Houses Silveroe Meadow, Boyle- 1542	€ -	€ 19,970	€ -	€ -	Q2 2022	€ 1,247,506		100% Government Funding
A06 7 Housing Units at Cuain Fraoigh - 1530	Development of 7 Housing Units at Cuain Fraoigh - 1530	€ -	€ 269,248	€ -	€ -	Q2 2022	€ 1,944,349		100% Government Funding
A06 18 Units at Ballyleague/Meadowbrook Phase 2 - 1559	Development of 18 Units at Ballyleague/Meadowbrook Phase 2 - 1559	€ -	€ 1,817,153	€ -	€ -	Q1 2023	€ 3,239,703		100% Government Funding
A06 10 Units at Elphin St, Strokestown -1566	Development of 10 Units at Elphin St, Strokestown -1566	€ -	€ 1,594,454	€ -	€ 1,881,960	Q1 2023	€ 1,991,229		100% Government Funding
A06 6 Units Windmill Rd, Elphin	Development of 6 Units Windmill Rd, Elphin	€ -	€ 64,368	€ -	€ 64,368	2024	€ 2,452,575		100% Government Funded Stage 3 costs Approval 31/01/2022. Expected to be completed Q1 2024
A06 4 Units Lakeview Hts, Boyle	Development of 4 Units Lakeview Hts, Boyle	€ -	€ 125,142	€ -	€ 125,142	2024	€ 1,595,414		100% Government Funded Stage 4 costs Approval 03/11/2021
A06 13 Units Ardhanagh, Roscommon	Development of 13 Units Ardhanagh, Roscommon	€ -	€ 327,507	€ -	€ 327,507	2024	€ 3,219,848		100% Government Funded Stage 3 costs Approval April 2022
14 Units Curlew View, Boyle - Job 1619	Development of 14 units at Curlew View, Boyle	€ -	€ -	€ -	€ 45,263	31/12/2024	€ 45,263	€ 3,720,278	100% Government Funding
4 Units at Corbarr, Carrick on Shannon - Job 1601	Development of 4 units at Corbarr	€ -	€ -	€ -	€ 130,623	31/12/2024	€ 130,623	€ 1,199,961	100% Government Funding
27 Units at Esker Lawns, Monksland - Job 1610	Development of 27 units at Esker Lawns, Athlone	€ -	€ -	€ -	€ 460,570	31/12/2023	€ 460,570	€ 9,113,025	100% Government Funding
Buy and Renew - Patrick Street, Crea Job 1616	Patrick Street, Castletree (formerly Glynns) - 6 units	€ -	€ -	€ -	€ 142,263	31/12/2023	€ 142,263	€ 1,300,000	100% Government Funding
Construction of 10 units at Windmill Road (Job 1606)	Development of 10 units at Windmill Park, Elphin	€ -	€ -	€ -	€ 347,361	31/12/2023	€ 347,361	€ 2,448,140	100% Government Funding
Tuath Housing 35 units Job 1554	Development of 35 units at Clooneween, Athlone	€ -	€ -	€ -	€ -	30/09/2023	€ -	€ 1,876,893	100% Government Funding
Buy and Renew - Elphin Street, Strokestown (3 units 1617)	Old Barracks Strokestown	€ -	€ -	€ -	€ 100,975	31/12/2024	€ 100,975	€ 770,691	100% Government Funding
Total Housing and Building		€ 6,263,331	€ 7,081,167		€ 10,358,219		€ 17,487,226	€ 20,428,938	
Road Transport & Safety									
B01 NP Road - Maintenance & Improvement N1-N90	B01 National Primary Roads N1 to N50 - Maintenance & Improvement	€ 600,676		€ -	€ -		€ -		
B02 NS Road - Maintenance & Improvement N51-N99	B02 National Secondary Road N51-N99 - Maintenance & Improvement	€ 807,365		€ -	€ -		€ -		
B03 Regional Road-Maintenance and Improvement	B03 Regional Roads - Maintenance and Improvement works	€ 6,538,365		€ -	€ -		€ -		
B04 Local Road - Maintenance & Improvement	B04 Local Roads - Maintenance & Improvement works	€ 17,802,151		€ -	€ -		€ -		
B05 Public Lighting	B05 Public Lighting	€ 1,571,846		€ -	€ -		€ -		
B07 Road Safety Engineering Improvement	B07 Road Safety Engineering Improvement works	€ 542,425		€ -	€ -		€ -		
B11 Agency & Recoupable Services	B11 Agency works & Recoupable Services	€ 2,019,660		€ -	€ -		€ -		
B02 - NS Ballaghderreen to Longford RN14 - Job 2506	B02 - NS Ballaghderreen to Longford RN14 - Job 2506	€ -	€ 3,928,903	€ -	€ -	Q3 2023 (P5)	€ 33,334,067	€ 264,060,000	100% Government Funding
B02 NTA Active Travel	B02 NTA Active Travel	€ -	€ 1,575,058	€ -	€ -		€ -	€ -	100% NTA
B02 - NS Moneylea to Carrinwintooan - Job 2668	B02 - NS Moneylea to Carrinwintooan - Job 2668	€ -	€ 1,181,182	€ -	€ -		€ -	€ -	100% TII
B02 - N61 Athlone North Bogganfin to Barrymore Phase 2RN/23/27200 - Job 2734	B02 - N61 Athlone North Bogganfin to Barrymore Phase 2RN/23/27200 - Job 2734	€ -	€ 1,067,274	€ -	€ -		€ -	€ -	100% TII
B02 N60 Oran Road Project- 2426	N60 Oran Road Project- 2426	€ -	€ 13,542	€ -	€ -	Q4 2023 (P7)	€ 13,648,406	€ 15,150,937	100% Government Funding
B02 N61 Tuisk to Gortnacranagh - 2704	N61 Tuisk to Gortnacranagh Road Project - 2704	€ -	€ 463,863	€ -	€ -	Q4 2024 (P4)	€ 463,863	€ 35,900,000	100% Government Funding
B02 N61 Coolteige Phase 1 realignment- 2450	N61 Coolteige Phase 1 realignment roads Project- 2450	€ -	€ 100,918	€ -	€ -	Q4 2024 (P7)	€ 10,996,618	€ 13,710,192	100% Government Funding
B02 N61 Tuisk to Clashaganny - 2538	N61 Tuisk to Clashaganny Roads Project - 2538	€ -	€ 32,241	€ -	€ -	Q4 2024 (P4)	€ 602,877	€ 19,951,423	100% Government Funding
B02 N61 Ballymurray to Knockroghery Roads Project -2539	N61 Ballymurray to Knockroghery Roads Project -2539	€ -	€ 101,642	€ -	€ -	Q3 2021 (P2)	€ 1,228,903	€ 79,800,000	100% Government Funding (Scheme Paused 21)
B02 Athlone to Ballyleague/Lanesborough Greenway - 2714	B02 Athlone to Ballyleague/Lanesborough Greenway - 2714	€ -	€ 160,922	€ -	€ -	Q4 2024 (P3)	€ 161,556	€ 55,000,000	Some Exp in 22 & 23 Under N61 Res - Ath Safety Strategy
B02 Mid Shannon Greenway - 2715	B02 Ballyleague/Lanesborough, Strokestown, Roskilly & Ternahilly - 2715	€ -	€ 33,621	€ -	€ -	Q4 2024 (P3)	€ 33,624	€ 30,000,000	100% Government Funding

B02 Lough Key to Carrick on Shannon Greenway - 2716	B02 Lough Key to Carrick on Shannon Greenway - 2716	€	20,039	€	20,039	€	18,000,000	100% Government Funding
B02 TII Active Travel Frenchpark	Active Travel project	€	17,300	€	17,300	€	2,200,000	100% Government Funding
B02 TII Active Travel Bellanagire	Active Travel project	€	11,833	€	11,833	€	2,139,500	100% Government Funding
B02 TII Active Travel Tulsk	Active Travel project	€	12,091	€	12,091	€	2,233,000	100% Government Funding
B02 TII Active Travel Strokestown	Active Travel project	€	7,294	€	7,294	€	1,300,750	100% Government Funding
B02 TII Active Travel Tulsk to Rathcroghan	Active Travel project	€	12,091	€	12,091	€	9,355,500	100% Government Funding
Total B Roads Transport & Safety		€ 29,881,483	€ 87,591,114		€ 80,150,162	€ 548,601,302		
Water Services								
C01 Operation & Maintenance of Water Supply	C01 Operation & Maintenance of Water Supply	€ 3,925,214	€	2022	€			Revenue Budget
C02 Operation & Maintenance of Waste Water Treatment	C02 Operation & Maintenance of Waste Water Treatment	€ 1,340,928	€	2022	€			Revenue Budget
C06 Support to Water Capital Programme	C06 Support to Water Capital Programme	€ 1,107,948	€	2022	€			Revenue Budget
Total C Water Services		€ 6,374,090	€		€	€		
Development Management								
D02 Development Management	D02 Development Management	€ 1,575,208	€		€			
D06 Community & Enterprise Function	D06 Community & Enterprise Function	€ 3,612,648	€		€			
D09 Economic Development & Promotion	D09 Economic Development & Promotion	€ 5,220,322	€		€			
D06 SICAP Programme 2018 - 2022	D06 SICAP Programme 2018 - 2022	€ 757,075	€		€			
D06 Emergency Accommodation for Ukrainian Refugees	D06 Emergency Accommodation for Ukrainian Refugees	€ 1,127,718	€		€			
D09 - URDF Roscommon A - 4377	D04 - URDF Roscommon A - 4377	€ 611,767	€		€			75% Government Funding
D09 - RRDF Boyle A - 4379	D04 - RRDF Boyle A - 4379	€ 1,260,518	€		€			75% Government Funding
D09 - RRDF Castlereagh Food Hub - 4380	D09 - RRDF Castlereagh Food Hub - 4380	€ 1,213,669	€		€			75% Government Funding
D06 - RSF Local Development Strategy (Leader Programme) - 4224	D06 - RSF Local Development Strategy (Leader Programme) - 4224	€ 560,611	€		€			
D09 RRDF 2020 Category 2 Project for Ballaghaderreen (4430)	Development of detailed design for public realm in Ballaghaderreen	€ 54,482	€	Dec-22	€	284,111	€ 578,680	75% Government Funding
D09 Destination Towns (4453)	Development of Life Sciences Hub Monksland	€ 142,248	€		€	274,645	€ 3,668,762	75% Government Funding
RRDF Putting Heart in Monksland (4524)	Enhancement of tourism infrastructure	€ 208,493	€		€	212,355	€ 627,620	75% Government Funding
RRDF Reenergising King House (4523)	Public Realm Enhancement Scheme	€ 81,032	€		€			80% Government Funding
URDF Cat A 2020- Putting spokes back in the Hub (4534)	Community Centre & Public Realm	€ 400	€		€			80% Government Funding
TVR Monksland Park (4526)	Enhancing King House and Public Realm	€ 176,860	€		€			90% Government Funding
	Urban Renewal Project	€ 387	€		€			75% Government Funding
	Public Park	€	€		€			90% Government Funding
The Arigna Energy Inclusive Discovery Park(4522)	all-inclusive Recreational and Educational Park developed around the theme of Energy and Coal Mining and connecting to Arigna Village via a Looped Miners Trail (which forms part of the Arigna Miners Way/Besra Breithe Way)							
Total D Development Management		€ 12,292,971	€ 4,347,016		€ 771,110	€ 557,000	€ 5,432,062	
Environmental Services								
E02 Recovery & Recycling Facilities	E02 Recovery & Recycling Facilities	€ 829,758	€		€			
E10 Safety of Structures and Places	E10 Safety of Structures and Places	€ 1,677,987	€		€			
E11 Operation of Fire Services	E11 Operation of Fire Services	€ 3,041,299	€		€			
E10 - Civil Defence Provision of Civil Defence Equipment	E10 - Civil Defence Provision of Civil Defence Equipment	€ 1,508,020	€		€			
Total E Environmental Services		€ 7,057,064	€		€	€	€	
Recreation & Amenity								
F02 Library & Archival Services	F02 Library & Archival Services	€ 3,023,552	€		€			
F04 Community Sport & Recreational Development	F04 Community Sport & Recreational Development	€ 523,364	€		€			
Total F Recreation & Amenity		€ 3,546,916	€		€	€	€	
Miscellaneous Services								
H03 Administration of Rates	H03 Administration of Rates	€ 2,024,326	€		€			
H09 Local Representation/Civil Leadership	H09 Local Representation/Civil Leadership	€ 1,039,766	€		€			
Total H Miscellaneous Services		€ 3,064,092	€		€	€	€	
Overall Expenditure		€ 68,479,952	€ 11,428,183		€ 8,739,814	€ 10,858,219	€ 98,708,998	€ 574,462,352

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)						
Project/Scheme/Programme Name	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes (who provided the funds for capital projects)
B025 - N61 Athlone North Phase 1 (Job 2666)	€ -	€ -	€869,684	2022	€ 869,684	100% TII Funded
Total Road Transportation and Safety	€	€	€869,684	€	€	
Overall Expenditure	€	€	€869,684	€	€869,684	

APPENDIX 2

Expenditure being Considered - Greater than €0.5m (Capital and Current)					
Project/Scheme/Programme Name	Short Description	Current Expenditure in Reference Year by number of Projects/Programmes*	Capital Expenditure in Reference Year (Non Grant) by number of Projects/Programmes	Capital Expenditure in Reference Year (Grant) by number of Projects/Programmes	Project/Programme Anticipated Timeline. Capital Projects.
Housing & Building					
Sli an Choiste, Athlone (20 units)	Social Housing		1		Q4 2024
The Meadows, Castlereagh (6 units - CAS)	Social Housing		1		Q4 2024
Elphin - Vacant Courthouse - 4 units	Social Housing		1		Q4 2024
Lisnamult , Roscommon - 26 units	Social Housing		1		Q4 2025
Castle Street, Roscommon 10 Units - CALF	Social Housing			1	Q3 2023
Old Tuam Road, Athlone - 8 units - EOI	Social Housing			1	Q4 2024
Ardnanagh, Roscommon - 3 Units - EOI	Social Housing			1	Q4 2024
Total A Housing and Building		0	4	3	
Road Transportation and Safety					
N5 Frenchpark to Bellanagare	Pavement Overlay			1	Q4 2023
N61 Shankill to Cladagh Cross	Pavement Overlay			1	Q4 2023
N63 Clonyourish to Ballinagard Road	Pavement Overlay			1	Q4 2023
Total Road Transportation and Safety		0	0	3	
Environmental Services					
E10 Civil Defence Head Quarters construction programme	Civil Defence Head Quarters construction programme		1		2025
Total Environmental Services		0	1	0	
Recreation & Amenities					
F01 - Boyle Library Rebuild	Rebuilding of Boyle Library		1		2023
Total Recreation & Amenities		0	1	0	
Overall Expenditure		0	6	6	

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

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

Short Description	Short Description	Current Expenditure in Reference Year by number of Projects/Programmes*	Capital Expenditure in Reference Year (Non Grant) by number of Projects/Programmes	Capital Expenditure in Reference Year (Grant) by number of Projects/Programmes	Project/Programme Anticipated Timeline
Housing & Building					
A01 Maintenance/Improvement of LA Housing Units	A01 Maintenance/Improvement of LA Housing Units	1			2022
A02 Housing Assessment, Allocation & Transfer	A02 Housing Assessment, Allocation & Transfer	1			2022
A07 RAS and Leasing Programme	A07 RAS and Leasing Programme- Rental properties provided by private landlords	1			2022
A09 Housing Grants	A09 Housing Grants	1			2022
A01 - Void Dereclits & Prelets - Job 1393	A01 - Void Dereclits & Prelets - 1393		1		2022
A01 - Energy Efficiency Retrofitting - Job 1627	A01 - Energy Efficiency Retrofitting - Job 1627		1		
A06 - 35 - 37 Barleyfields Athlone - Job 1608	A06 - 35 - 37 Barleyfields Athlone - Job 1608		1		Q3 2023
A06 - Affordable Houses Woodstream - Job 1360	A06 - Affordable Houses Woodstream - Job 1360		1		2022
A06 3 Housing Units at Cloonfad - 1503	Development of 3 Housing Units at Cloonfad - 1503		1		Q2 2022
A06 12 Houses Silveroe Meadow, Boyle- 1542	Development of 12 Houses Silveroe Meadow, Boyle- 1542		1		Q2 2022
A06 7 Housing Units at Cluain Fraoigh - 1530	Development of 7 Housing Units at Cluain Fraoigh - 1530		1		Q2 2022
A06 18 Units at Ballyleague/Meadowbrook Phae 2 - 1559	Development of 18 Units at Ballyleague/Meadowbrook Phae 2 - 1559		1		Q1 2023
A06 10 Units at Elphin St, Strokestown -1566	Development of 10 Units at Elphin St, Strokestown -1566		1		Q1 2023
A06 6 Units Windmill Rd, Elphin	Development of 6 Units Windmill Rd, Elphin		1		2024
A06 4 Units Lakeview Hts, Boyle	Development of 4 Units Lakeview Hts, Boyle		1		2024
A06 13 Units Ardnahanagh, Roscommon	Development of 13 Units Ardnahanagh, Roscommon		1		2024
14 Units Curlew View, Boyle - Job 1619	Development of 14 units at Curlew View, Boyle			1	2024
4 Units at Cortober, Carrick on Shannon - Job 1601	Development of 4 units at Cortober			1	2024
27 Units at Esker Lawns, Monksland - Job 1610	Development of 27 units at Esker Lawns, Athlone			1	2024
Buy and Renew - Patrick Street, C'rea Job 1616	Patrick Street, Castlereagh (formerly Glynn's) - 6 units			1	2024
Construction of 10 units at Windmill Road (Job 1606)	Development of 10 units at Windmill Park, Elphin			1	2024
Tuath Housing 35 units Job 1554	Development of 35 units at Cloongowna, Athlone			1	2024
Buy & Renew - Elphin Street, Strokestown (3 units 1617)	Old Barracks Strokestown	4	12	7	2024
Road Transport & Safety					
B01 NP Road – Maintenance & Improvement N1- N50	B01 National Primary Roads N1 to N50– Maintenance & Improvement	1			2022
B02 NS Road – Maintenance & Improvement N51-N99	B02 National Secondary Road N51-N99 – Maintenance & Improvement	1			2022
B03 Regional Road -Maintenance and Improvement	B03 Regional Roads -Maintenance and Improvement works	1			2022
B04 Local Road – Maintenance & Improvement	B04 Local Roads – Maintenance & Improvement works	1			2022
B05 Public Lighting		1			2022
B07 Road Safety Engineering Improvement	B07 Road Safety Engineering Improvement works	1			2022
B11 Agency & Recoupable Services	B11 Agency works & Recoupable Services	1			2022
B02 - N5 Ballaghderreen to Longford RN14 - Job 2506	B02 - N5 Ballaghderreen to Longford RN14 - Job 2506		1		Q3 2023
B02 NTA Active Travel	B02 NTA Active Travel		1		
B02 - N5 Moneylea to Carrowntoosan - Job 2668	B02 - N5 Moneylea to Carrowntoosan - Job 2668		1		

[illegible]

The Arigna Energy Inclusive Discovery Park(4522)	all-inclusive Recreational and Educational Park developed around the theme of Energy and Coal Mining and connecting to Arigna Village via a Looped Miners Trail (which forms part of the Arigna Miners Way/Beara Breifne Way)					
		5	13	0		
Environmental Services						
E02 Recovery & Recycling Facilities	E02 Recovery & Recycling Facilities	1				2022
E10 Safety of Structures and Places	E10 Safety of Structures and Places	1				2022
E11 Operation of Fire Services	E11 Operation of Fire Services	1				2022
E10 - Civil Defence Provision of Civil Defence Equipment	E10 - Civil Defence Provision of Civil Defence Equipment	1				Q4 2025
		4	0	0		
Recreation & Amenity						
F02 Library & Archival Services	F02 Library & Archival Services	1				2022
F04 Community Sport & Recreational Development	F04 Community Sport & Recreational Development	1				2022
F05 Operation of Arts Programme	F05 Operation of Arts Programme	1				2022
		3	0	0		
Miscellaneous Services						
H03 Administration of Rates	H03 Administration of Rates	1				2022
H09 Local Representation/Civil Leadership	H09 Local Representation/Civil Leadership	1				2022
		2	0	0		
Overall Expenditure		28	42	7		

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

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)						
Project/Scheme/Programme Name	Short Description	Current Expenditure in Reference Year by number of	Capital Expenditure in Reference Year (Non Grant) by number of	Capital Expenditure in Reference Year (Grant) by number of	Project/Programme Anticipated Timeline	
B025 - N61 Athlone North Phase 1 (Job 2666)	N61 Athlone North Phase 1 (Job 2666)			1	2022	
Total Road Transportation and Safety		0	0	1		
Overall Expenditure		0	0	1		

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

