

PUBLIC SPENDING CODE

QUALITY ASSURANCE REPORT 2020

MAYO COUNTY COUNCIL

Certification

This Annual Quality Assurance Report reflects Mayo 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.

Signature of Interim Chief Executive:


Peter Duggan

20th May 2021

1. INTRODUCTION

“Circular 13/13: The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service – Standard Rules & Procedures” was issued by The Department of Public Expenditure and Reform (DPER) on 2nd September 2013. The purpose of the Circular was to notify Departments and Authorities that the Public Spending Code was now in effect and introduced a new comprehensive set of expenditure appraisal and value for money requirements. This Quality Assurance procedure replaced and updated the “Spot Check” requirements previously laid down in Circular Letter dated 15th May 2007.

In December 2019, DPER published the document “Public Spending Code – A Guide to Evaluating, Planning and Managing Public Investment” which replaced the capital expenditure requirements as notified in Circular 13/13 above. The document details the steps required in the evaluation, planning and management of investment projects, which are funded by public monies.

The Public Spending Code endeavours to ensure that the state achieves value for money in the use of all public funds and imposes obligations at all stages in the project/programme lifecycle. It requires public bodies to establish an internal, independent, quality assurance procedure involving annual reporting assessing how organisations are meeting the requirements. Mayo County Council has completed this Quality Assurance (QA) Report as part of its on-going compliance with the Public Spending Code (PSC).

The Quality Assurance Reporting aspect of the code has been further enhanced for the Local Government Sector, by the development of a document entitled “Public Spending Code Quality Assurance Requirements – A Guidance Note for the Local Government Sector”. The need for the additional guidance is set out in the document - “The PSC was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. This guidance note, prepared by the CCMA Finance Committee, discusses each stage of Quality Assurance requirements providing interpretations from a Local Government perspective”. The report of Mayo County Council is prepared in accordance with the Public Spending Code and the Guidance Note for the Local Government Sector (Version 4).

The Quality Assurance Process contains five steps:

1. Inventory List

The Authority must compile a list of Inventories of all projects/services at different stages of the Project Life Cycle. The definition of the “Project Life cycle” is set out in the guidance from DPER:

“The Project Lifecycle refers to the series of steps and activities which are necessary to take the proposal from concept to completion and 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:

- *Strategic Assessment*
- *Preliminary Business Case*
- *Final Business Case (including design, procurement strategy and tendering)*
- *Implementation*
- *Review*
- *Ex-Post Evaluation*

Previous PSC guidance referenced a four stage project lifecycle. The current version of the PSC Guide reflects a revised lifecycle which better aligns with the realities of project delivery.”

The inventory should include all Capital and Current Expenditure projects/programmes/capital grant schemes with an expected total lifecycle cost in excess of €0.5 million.

In the report, projects/services are divided in to three categories namely:

- ❖ expenditure being considered
- ❖ expenditure being incurred
- ❖ expenditure that has recently ended

2. Publish Procurement

Summary information on all procurements in excess of €10 million, relating to projects in progress or completed in the year under review, should be published on the Council’s website.

3. Completion of Checklists

The Public Spending Code contains seven checklists which are required to be completed and included in the report. The purpose of completing the checklists is to assist the Council in self-assessing their compliance with the code.

4. In-depth check on a sample projects/services

A sample of projects/services from the Inventory List must be selected for a more detailed review. This includes a review of all projects/services from ex-post to ex-ante. The sampled projects should represent at least 5% of the total value of all projects in the inventory of Capital Projects and 1% of Current (Revenue) Projects.

5. Prepare and submit Summary Report

A short summary report should be prepared, by the Chief Executive, on an annual basis and submitted to the National Oversight and Audit Commission.

This report fulfils the fifth requirement of the QA Process for Mayo County Council for 2020.

2. EXPENDITURE ANALYSIS

2.1 Inventory of Projects/Services

An inventory list has been drawn up by Mayo County Council of Projects/Services in accordance with the guidance on the Quality Assurance process. The inventory lists all of the Council's projects and services at various stages of the project life cycle, where total costs exceed €0.5m. This inventory consists of Capital projects and Current (Revenue) services and is divided into the following three stages:

- Expenditure being considered
- Expenditure being incurred
- Expenditure that has recently ended

Tables 1, 2 and 3 below list a summary of the Council's compiled inventory. Full tables including details of each project/service are listed in Appendix 1. The inventory was compiled under the same headings as the format of the Annual Financial Statements (AFS).

2.1.1 Expenditure Being Considered

Table 1 provides a summary of the inventory of expenditures in excess of €0.5m "Being considered" by Mayo County Council during 2020. As the table identifies, there are a total of 86 projects being considered across the various Programmes. The full breakdown and description of these projects is listed in Appendix 1. There were no Capital Grant Schemes in this category in 2020.

Table 1: Expenditure Projects/Services Being Considered by Category

Prog Grp	Programme Group Description	Capital Expenditure	Revenue Expenditure
1/A	Housing & Building	11	1
2/B	Road Transportation & Safety	19	2
3/C	Water Services	10	0
4/D	Development Management	17	4
5/E	Environmental Services	5	0
6/F	Recreation & Amenity	15	0
7/G	Agriculture, Education, Health & Welfare	1	0
8/H	Miscellaneous Services	4	0
	TOTAL	82	4

2.1.2 Expenditure Being Incurred

Table 2 provides a summary of the inventory of expenditures in excess of €0.5m being incurred by Mayo County Council during 2020. In total there were 102 projects or services in the "Being Incurred category" in 2020. There were 53 capital projects and 49 services in this inventory with the majority, 84 projects/services incurring expenditure less than €5 million, 14 in the category €5m to €20m and 4 in the category greater than €20m. The full breakdown and description of these projects/services is listed in Appendix 1. There were no Capital Grant Schemes in this category in 2020.

Table 2: Expenditure Projects/Services Being Incurred by Category

Prog Grp	Programme Group Description	Capital Expenditure	Revenue Expenditure
1/A	Housing & Building	25	9
2/B	Road Transportation & Safety	15	9
3/C	Water Services	2	4
4/D	Development Management	3	7
5/E	Environmental Services	1	8
6/F	Recreation & Amenity	5	5
7/G	Agriculture, Education, Health & Welfare	1	2
8/H	Miscellaneous Services	1	5
	TOTAL	53	49

2.1.3 Expenditure Recently Ended

Table 3 provides a summary of the inventory of expenditures in Mayo County Council in excess of €0.5m which were “Recently ended” during 2020. In total there were 9 projects in this category. There were no services discontinued during the year under review. The full breakdown and description of these projects is listed in Appendix 1. There were no Capital Grant Schemes in this category in 2020.

Table 3: Expenditure Projects/Services Recently Ended by Category

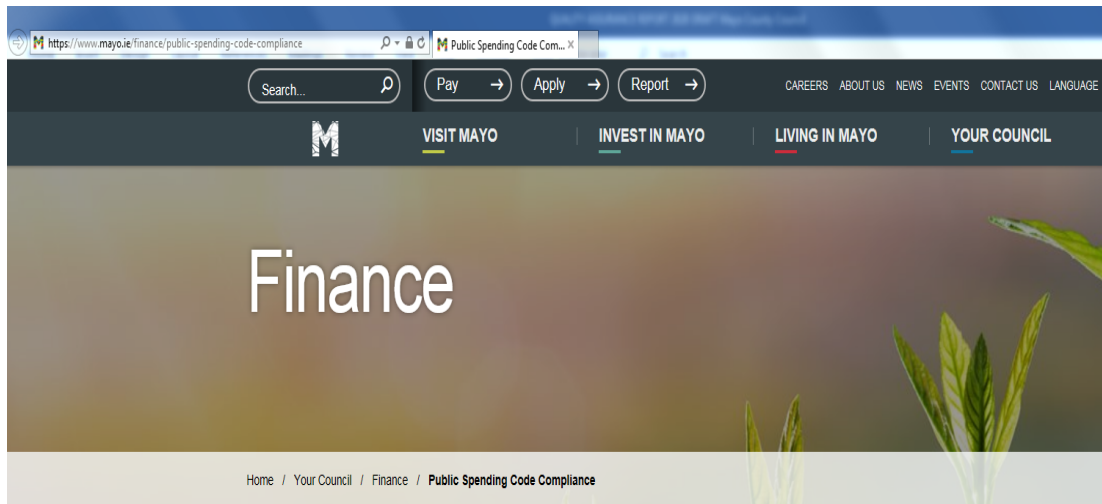
Prog Grp	Programme Group Description	Capital Expenditure	Revenue Expenditure
1/A	Housing & Building	2	0
2/B	Road Transportation & Safety	6	0
3/C	Water Services	1	0
4/D	Development Management	0	0
5/E	Environmental Services	0	0
6/F	Recreation & Amenity	0	0
7/G	Agriculture, Education, Health & Welfare	0	0
8/H	Miscellaneous Services	0	0
	TOTAL	9	0

2.2 Published Summary of Procurements

As part of the Quality Assurance process Mayo County Council will publish summary information, on the Local Authority’s website, of all procurements in excess of €10 million. There was one procurement on projects/services in excess of €10 million carried out during 2020.

The link where the information is published is shown below:

<https://www.mayo.ie/finance/public-spending-code-compliance>



Financial Documents
Housing Loans
Public Spending Code Compliance
Commercial Rates
NPPR
Accounts Payable
Procurement
Debt Resolution

SPEAK

Public Spending Code Compliance

The Public Spending Code came into effect in September 2013. As outlined in Circular 13/13: "The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service-Standard Rules & Procedures", the objective of the code is to ensure that best value is achieved by the state for the resources it has at its disposal.

Local Authorities and all bodies in receipt of public funding are obliged to comply with the requirements of the Code. Each Authority is required to complete a Quality Assurance process and publish an annual report which is signed off by the Chief Executive.

The following report is the "Public Spending Code-Quality Assurance Report" for Mayo County Council for the years ended 2017, 2018 and 2019

The details on the Procurement in excess of €10m during the year ended 31st December 2020 are as follows:

Procurements in excess of €10m during year ended 2020

Project Details	
Year:	2020
Parent Department:	Mayo County Council
Name of Contracting Body:	Mayo County Council
Name of Project/Description:	N5 Westport to Turlough Road Project
Procurement Details	
Advertisement Date:	25 th May 2018
Tender Advertised in:	Official Journal of the EU (2018/S 099-225295)
Awarded to:	Wills BAM Joint Venture
EU Contract Award Notice Date:	28 th November 2019
Contract Price:	€128,117,689, excluding VAT
Progress	
Start Date:	Q4 2019
Expected Date of Completion per Contract:	Q4 2022
Spend in Year under Review:	€19,147,871 excluding VAT
Cumulative Spend to End of Year:	€19,147,871 excluding VAT
Projected Final Cost:	€128,117,689, excluding VAT
Value of Contract Variations:	Unknown
Date of Completion:	Q4 2022
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	20km of Type 2 Dual Carriageway and 5km of Single Carriageway
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	By end of 2020 Site Clearance substantially Complete. Topsoil Strip, Earthworks and pre-Earthworks Drainage progressing. 6 no. Culverts/Farm Underpasses substantially complete. 1 no. Rail Bridge and 2no. Overbridges started. Utility diversions ongoing as works progress.

3. ASSESSMENT OF COMPLIANCE

3.1 Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance process involves completing a set of checklists, the purpose of which is to provide a self assessment overview of compliance by the Council with the PSC.

There are seven checklists in total:

Checklist 1: General Obligations Not Specific to Individual Projects/Services

Checklist 2: Capital Projects/Programmes or Capital Grant Schemes Being Considered

Checklist 3: Current (Revenue) Expenditure Being Considered

Checklist 4: Capital Projects/Programmes or Capital Grant Schemes Expenditure Being Incurred

Checklist 5: Current (Revenue) Expenditure Being Incurred

Checklist 6: Capital Projects/Programmes or Capital Grant Schemes Expenditure Completed

Checklist 7: Current (Revenue) Expenditure Completed

Checklist 1 is designed to capture the Local Authority's self-assessed rating of compliance with Public Spending Code obligations and good practice that apply to the organisation as a whole. Each of the remaining 6 checklists summarises the Local Authority's self-assessment of compliance at all stages of project/service lifecycles. The Checklists are sub divided into Current and Capital Expenditure as follows:

Checklist Completion Aligned to Project/Service Inventory	
Expenditure Type	Checklist to be completed
General Obligations	General Obligations - Checklist 1
A. Expenditure being considered	Capital Projects/Capital Grant Schemes - Checklist 2 Current Expenditure - Checklist 3
B. Expenditure being incurred	Capital Projects/Capital Grant Schemes - Checklist 4 Current Expenditure - Checklist 5
C. Expenditure recently ended	Capital Projects/Capital Grant Schemes - Checklist 6 Current Expenditure - Checklist 7

The checklists for 2020 for Mayo County Council are included in Appendix 2 of this document. There were no Current (Revenue) Expenditure services discontinued during the year under review and therefore **Checklist 7: Current Expenditure Completed** was not completed.

In line with requirements each question on the checklists was scored on a three point scale as follows:

- 1 - Scope for significant improvements
- 2 - Compliant but with some improvement necessary
- 3 - Broadly compliant

Overall, the checklists demonstrate a satisfactory rate of compliance with the code. Areas that are ranked less than a "3" on the scale will be reviewed and addressed as outlined in section 5 below.

3. IN-DEPTH CHECKS

Step 4 of the Quality Assurance Process involves selecting a sample of projects from the Inventory Listing and undertaking a more detailed review of the sample to assess the level of compliance with the Public Spending Code, within the organisation.

The CCMA Finance Committee has prepared and issued a guidance document called “Public Spending Code (PSC) Quality Assurance Requirements -A Guidance Note for the Local Government Sector”. Included in this document is an example of an indepth check methodology that Local Authorities shall use in their Quality Assurance (QA) reports. This identifies best practice evaluation tools and details the methodology which follows on the principals and guidance within the Public Spending Code (PSC or Code). There are 5 steps in this process as detailed in the table below.

In Depth Checks – Steps Involved	
Step One	Logic Model Mapping
Step Two	Summary Timeline of Project/Programme Lifecycle
Step Three	Analysis of Key Documents
Step Four	Data Audit
Step Five	Key Evaluation Questions

Details of the specified format are included at Appendix 3. The presentation of the in-depth review findings for the sample of projects and programmes selected in Mayo County Council in 2020 follows this format. Four projects were randomly selected by the Internal Auditors from the inventory prepared for the Public Spending Code Report 2020.

Category of Expenditure	Project / Programme	Current / Capital Expenditure	Value of project €
Expenditure being considered	Crossmolina Fire Station	Capital	1,730,000
Expenditure being considered	Local Road – Maintenance and Improvement	Current	6,272,530
Expenditure being incurred	N5 Westport to Turlough Road Project	Capital	241,000,000
Expenditure being incurred	Maintenance & Improvement of LA Housing Units	Current	3,337,456
	TOTAL		252,339,986
	Overall total value of all projects in inventory listing 2020 (Capital & Current		1,018,593,176
	Inventory	Capital	815,511,223
	Inventory	Current	203,081,953
	% Selected and Reviewed 2020	Capital	30%
	as a percentage of 2020 inventory	Current	5%
	% Selected and Reviewed over 3 year	Capital	12%
	Period 2017-2020	Current	3%

The Public Spending Code recommends that a minimum of 5% of the total value of all capital projects and 1% of the total value of all revenue services in the inventory listing be selected for review by internal audit, on average over a three-year rolling period. For the year ended 31st December 2020, 30% of capital expenditures and 5% of revenue (current) expenditures were selected for review. This brings the three-year rolling average to 12% of Capital and 3% of Revenue, thus meeting the sampling requirements for the Quality Assurance process.

The following section presents a summary of the findings of this In-Depth Check Report as prepared by the Internal Auditors:

4.1 Projects Selected and findings of the In-depth Review:

(a) N5 Westport to Turlough Road Project

Project Description: This project is for the Planning, Design and Construction of a new national primary road in Mayo, of approximately 23kms in length, along with other ancillary works including 2.5km new secondary road network.

The in-depth check report for this Project is included in Appendix 4(a).

A summary of the findings on the in-depth check for this project are as follows:

- There was one finding which was classified as “**Medium Risk**”. For one procurement reviewed a “Declarations of Interest” from one member of the evaluation team could not be located on file. A Declaration of conflict of interests form for the independent board in the assessment of the tender for the main contract was available.

The Internal Audit recommendation was that “All participants in every tender evaluation must be required to declare conflict of interest before they can be considered for the evaluation panel and be given access to tender documentation. Declaration must be documented and maintained on file.” This recommendation was accepted and agreed by management.

- The summary of the in-depth check concluded, that with the exception of the improvements noted above, the delivery of this project compiles with the standards set out in the Public Spending Code.

(b) Crossmolina Fire Station

Project Description: This project is for the planning, design and construction of a new Fire Station in Crossmolina, Co. Mayo. The funding is provided by the Department of Housing, Local Government and Heritage.

The in-depth check report for this Project is included in Appendix 4 (a).

- There was one finding which was classified as “**Low Risk**”. The approval from the Department for the Preliminary Appraisal Phase was initially issued verbally to the Local Authority and was not received in writing. However, within one month of the Preliminary Appraisal being submitted, the project was published by the Minister of State as one of the projects in the Departments’ Capital Programme. This publication confirmed the earlier communication of the approval of the project.

The Internal Audit recommendation was that “evidence of approval must be sought for each phase of the project. Evidence of approval must be documented and maintained on file” and this was accepted and agreed by management.

- The summary of the in-depth check concluded that except for minor gaps identified above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Crossmolina Fire Station.

(c) Maintenance & Improvement of LA Housing Units

Programme Description: This programme relates to the maintenance and refurbishment of Local Authority housing stock to meet with expected housing standards.

The in-depth check report for this Project is included in Appendix 4(c).

A summary of the findings of the in-depth check for this project are as follows:

- Of a sample of procurements selected for minor building works for housing, there were some findings identified which were classified as “**Medium Risk**”. The recommendations below summarise the findings.

A high level summary of the internal audit recommendations were that:

- Management should provide clear guidelines on running mini competitions on established procurement frameworks.
- When running procurement via restricted procedure, tender submissions must be assessed using the Most Economic Advantageous Tender (MEAT)
- Evidence of tenders’ evaluation performed must be documented and maintained on file and signed by members of the tender evaluation panel.
- Updates to procurement policies and procedures should be introduced to address the gaps identified.

The above recommendations were broadly agreed with by management, with changes to processes to be implemented where considered appropriate.

- The summary of the in-depth check concluded, that with the exception of the minor gaps identified above, that there was substantial compliance with the provisions of the Public Spending Code for the Maintenance & Improvement of LA Housing Units.

(d) Local Road Maintenance & Improvement

Programme Description: The part of the Programme in “Local Road Maintenance & Improvement” that was selected for in-depth review, in Public Spending Code 2020, related to the extension of hedge cutting activities. This was considered for extension during 2020 as part of budget 2021.

The in-depth check report for this Project is included in Appendix 4 (a).

- There were no findings noted on the in-depth Check for this project
- Internal Audit noted compliance with the provisions of the Public Spending Code for the Local Roads Maintenance & Improvement -Hedge Cutting.

5 NEXT STEPS: ADDRESSING QUALITY ASSURANCE ISSUES

The inventory and checklists for this Quality Assurance Report were compiled based on the submissions received from Directors and Heads of Function across the Authority. The Quality Assurance process show an overall satisfactory level of compliance with the Code. It also highlighted areas where improvements in processes could be implemented to further enhance understanding and compliance. Any areas where systems could be improved to increase compliance will be reviewed at Management Team Level.

It is intended that training for all Directors and Heads of Function, which was scheduled for 2020, but postponed due to the Covid Pandemic, will proceed in 2021. This will assist in increasing awareness and compliance with the code throughout the Authority. Wider sectoral training for the Local Government Sector would also be welcomed.

6. CONCLUSION

The inventory outlined in this report represents the current and capital expenditure that was being considered, being incurred, and recently ended in the year under review, 2020. There was one procurement in excess of €10 million during this period, the details of which are published on the Council’s website. The checklists completed by the Council and result of the in-depth review show a reasonable level of compliance with the Public Spending Code with some areas of improvement noted.

Further training will be rolled out in the organisation during 2021 on the updated Public Spending Code.

Overall, the Quality Assurance exercise has provided reasonable assurance to the management of the Council that the requirements of the Public Spending Code are being met.

APPENDIX 1

PROJECT INVENTORY

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
HOUSING & BUILDING							
Foxford Housing VDP Scheme	Housing Scheme	€ -	€ 594,373	€ -	March 2017 - Dec 2021	€ 604,568	
Castlebar Saleen (22)	Housing Scheme	€ -	€ 98,289	€ -	Dec 2017 - Dec 2024	€ 6,069,008	
Castlebar Saleen (14)	Housing Scheme	€ -	€ 20,000	€ -	Jan 2020 - Dec 2026	€ 3,327,327	
Cloonkeadagh, Kiltimagh (21)	Housing Scheme	€ -	€ 31,492	€ -	Jan 2020 - Dec 2025	€ 5,492,388	
Cross (15)	Housing Scheme	€ -	€ 88,109	€ -	Jan 2020 - Dec 2024	€ 3,630,014	
Ballina (50)	Housing Scheme	€ -	€ 247,809	€ -	Jan 2020 - Dec 2024	€ 12,791,907	
Mulranny Housing Scheme (16)	Housing Scheme	€ -	€ 400,052	€ -	Jan 2020 - Dec 2025	€ 3,914,516	
Carnaon (9)	Housing Scheme	€ -	€ 44,581	€ -	Jan 2020 - Mar 2025	€ 1,448,662	
Westport Housing (50)	Housing Scheme	€ -	€ 147,176	€ -	Dec 2019 - Nov 2025	€ 11,891,386	
Lowpark, Charlestown (3)	Housing Scheme	€ -	€ 2,866	€ -	Sept 2019 - Dec 2023	€ 689,528	
CALF Scheme (Being Considered)	Capital Advance Leasing Facility	€ -	€ -	€ -	Mar 2020 - Dec 2023	€ 1,584,938	
RAS and Leasing Programme	Housing Rental/Lease Payments	€ 1,988,678	€ -	€ -	-	€ -	
ROADS, TRANSPORTATION & SAFETY							
Regional Road - Maintenance and Improvement	Regional Road Works	€ 645,452	€ -	€ -	-	€ -	
Local Road - Maintenance and Improvement	Local Road Works	€ 6,272,530	€ -	€ -	-	€ -	
N59 Ballina Bypass (N26 Ballina South)	Preliminary Design of Bypass Scheme	€ -	€ -	€ -	Jan 2018 - Dec 2025	€ 7,900,000	
Killala Inner Relief Road (Phase 3)	Road Works Killala	€ -	€ -	€ -	Jan 2020 - Dec 2023	€ 1,695,000	
Redevelopment Town Centre Car Park Ballina	Enhancement of town centre car park	€ -	€ 508	€ -	Jan 2020 - Dec 2023	€ 1,400,000	
Redevelopment Town Centre Other Works Ballina	Enhancement of town centre	€ -	€ 878	€ -	Jan 2020 - Dec 2024	€ 1,600,000	
N59 Westport to Mulranny	Road Improvement Works	€ -	€ 192,341	€ -	Jan 2009 - Dec 2023	€ 13,300,000	
N60 Balla/Claremorris Heathlawn	Road Improvement Works	€ -	€ 463,791	€ -	Jan 2011 - May 2024	€ 11,100,000	
N60 Realignment at Manulla Cross	Road Improvement Works	€ -	€ 118,522	€ -	Jan 2011 - Dec 2025	€ 25,000,000	
N59 Newport to Derrada	Road Improvement Works	€ -	€ 100,411	€ -	Jan 2016 - May 2023	€ 11,700,000	
N59 Roskeen to Derrada	Road Improvement Works	€ -	€ -	€ -	Jan 2020 - Dec 2024	€ 13,000,000	
N17/R320 Junction at Lisduff	Road Improvement Works	€ -	€ -	€ -	Jan 2018 - Dec 2022	€ 9,790,000	
N60 Ballystangford to Facefield	Road Improvement Works	€ -	€ -	€ -	Nov 2020 - Dec 2022	€ 1,076,900	
R322 Kilmaine to Foxhall	Road Improvement Works	€ -	€ -	€ -	Jan 2021 - Nov 2025	€ 9,000,000	
R345 Cong Village Relief Road	Road Improvement Works	€ -	€ -	€ -	Jan 2021 - Nov 2025	€ 10,000,000	
N5 Ballyvarry Phase 2	Road Improvement Works	€ -	€ -	€ -	Jan 2021 - Nov 2022	€ 520,000	
N83 Corraun to County Boundary	Road Improvement Works	€ -	€ -	€ -	Jan 2021 - Nov 2022	€ 600,000	
N5 Kilbree	Road Improvement Works	€ -	€ -	€ -	Jan 2021 - Nov 2022	€ 650,000	
Public Lighting Programme	National Public Lighting Improvement Programme	€ -	€ 47,092	€ -	Jan 2021 - Nov 2025	€ 7,245,625	
Outdoor Training Centre	New Training Centre	€ -	€ 3,686	€ -	Dec 2020 - Dec 2023	€ 2,650,000	
Flood Mitigation Works -Carrowholly Flood Relief	Flood Mitigation Works	€ -	€ 308,484	€ -	Jun 2014 - Dec 2023	€ 8,050,000	
WATER SERVICES							
Tooreen/Aghamore GWS- Enhancement of existing scheme	Group Water Scheme/Upgrade	€ -	€ 4,159	€ -	Jan 2019 - Dec 2021	€ 540,000	
THM's DBO 2 Plants Upgrade (Bundle 2)	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2019 - Dec 2022	€ 3,000,000	
Robeen GWS	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2019 - Dec 2022	€ 1,800,000	
Derrywohey GWS - Network upgrade and amalgamation with neighbouring GWS	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2019 - Sept 2022	€ 625,000	
Callow Lake GWS - Network upgrade and amalgamation with neighbouring GWS	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2019 - Dec 2022	€ 816,000	
Killasser GWS - Network upgrade	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2019 - Dec 2022	€ 578,000	
Johnstown /Lavalley Roe - Network upgrade and Take over by Irish Water	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2019 - Sept 2022	€ 600,000	
Murrisk Community Water Connection - New Community Water Supply Scheme	Group Water Scheme/Upgrade	€ -	€ 49,005	€ -	Jan 2019 - Sept 2023	€ 6,000,000	
Attymass GWS - Network upgrade and amalgamation with neighbouring GWS	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2019 - Sept 2022	€ 510,000	
Cloonmoore / Cloonlavish GWS - Network upgrade and connection to Public mains	Group Water Scheme/Upgrade	€ -	€ 110,352	€ -	Jan 2019 - Jun 2022	€ 1,545,000	

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
DEVELOPMENT MANAGEMENT							
Economic Development and Promotion		€ 742,351	€ -	€ -	-	€ -	-
Ballina Innovation Centre/Military Barracks	Urban Regeneration Project	€ -	€ 240,722	€ -	- Jan 2020 - Jun 2024	€ 8,048,005	
Augustinian Abbey	Historic Structure Restoration	€ -	€ -	€ -	- Jan 2014 - Dec 2023	€ 650,000	
Ballycastle Tourism Hub	Tourism Project	€ -	€ -	€ -	- Jan 2020 - Dec 2024	€ 1,500,000	
Castlebar Military Barracks	Urban Regeneration Project	€ -	€ 5,618	€ -	- Jan 2018 - Dec 2026	€ 29,925,517	
Castlebar Old Post Office Redevelopment (Part of "Castlebar Historic Core" Project)	Urban Regeneration Project	€ -	€ -	€ -	- Jan 2014 - Dec 2023	€ 2,000,000	
Castlebar Innovation Hub and Masterplan The Mall Area (Part of "Castlebar Historic Code" Project)	Urban Regeneration Project	€ -	€ -	€ -	- Jan 2014 - Dec 2024	€ 9,370,000	
Killala Round Tower	Historic Structure Restoration	€ -	€ -	€ -	- Jan 2020 - Dec 2024	€ 500,000	
Killala Town Renewal (Vision for Killala)	Urban Regeneration Project	€ -	€ -	€ -	- Jan 2020 - Dec 2024	€ 1,500,000	
National Salmon Life Centre	Tourism Project	€ -	€ -	€ -	- Jan 2020 - Dec 2025	€ 4,000,000	
Discovery Point Keem	Tourism Project	€ -	€ -	€ -	- Jan 2020 - Dec 2024	€ 4,233,000	
Moorehall Nature and Heritage Attraction	Tourism Project	€ -	€ 57,147	€ -	- Jan 2018 - Dec 2025	€ 4,425,000	
Destination Towns	Tourism Project	€ -	€ -	€ -	- Jan 2020 - Dec 2022	€ 1,250,000	
Ballintubber Abbey	Tourism Project	€ -	€ -	€ -	- Jan 2020 - Dec 2023	€ 3,577,400	
Keel Public Realm & Visitor Centre	Tourism Project	€ -	€ -	€ -	- Jan 2021 - Dec 2024	€ 4,000,000	
Achill Sound Public Realm	Tourism Project	€ -	€ -	€ -	- Jan 2021 - Dec 2024	€ 2,400,000	
Belmullet Town Centre Rejuvenation	Urban Regeneration Project	€ -	€ -	€ -	- Jan 2021 - Dec 2023	€ 2,000,000	
Old Convent Ballyhaunis Community Hub	Rural Regeneration Project	€ -	€ -	€ -	- Jan 2022 - Dec 2024	€ 1,024,459	
ENVIRONMENTAL SERVICES							
Crossmolina Fire Station	Fire Station	€ -	€ 83,639	€ -	- Jan 2020 - Nov 2022	€ 1,730,000	
Castlebar Fire Station	Fire Station	€ -	€ -	€ -	- April 2020 - Oct 2023	€ 1,200,000	
Kiltimagh Fire Station	Fire Station	€ -	€ -	€ -	- Sept 2020 - Jun 2024	€ 2,200,000	
Lechate at Derrinmera	Environmental Treatment	€ -	€ -	€ -	- Jan 2021 - Dec 2023	€ 2,500,000	
Life Project Lough Carra	Environmental Lake Project	€ -	€ -	€ -	- Jan 2021 - Dec 2024	€ 5,000,000	
RECREATIONAL & AMENITY							
Westport Library and Community Building	New Library and Community Building	€ -	€ -	€ -	- June 2020 - Dec 2023	€ 9,198,535	
Re-Imagining Ballinrobe Market House	Conservation Project	€ -	€ -	€ -	- Oct 2019 - Dec 2022	€ 3,817,000	
Coastal Walk and Amenities Downpatrick Head	Tourism Project	€ -	€ -	€ -	- Dec 2020 - Dec 2025	€ 10,000,000	
Monasteries of the Moy Phase 3	Greenway Development	€ -	€ -	€ -	- Dec 2020 - Dec 2025	€ 2,240,000	
Castlebar Urban Greenway Link	Greenway Development	€ -	€ 40,954	€ -	- Jan 2015 - June 2023	€ 2,500,000	
Clew Bay Greenway (Murrisk to Lecanvey) ORIS	Greenway Development	€ -	€ -	€ -	- June 2020 - Dec 2022	€ 625,000	
Clew Bay Greenway (Westport Louisburgh - Lecanvey Louisburgh)	Greenway Development	€ -	€ -	€ -	- Dec 2020 - Dec 2025	€ 5,380,000	
Clew Bay Greenway (Achill Island-Bunnacurry/Keel/Clochmore)(NGF)	Greenway Development	€ -	€ -	€ -	- Dec 2020 - Dec 2025	€ 4,820,000	
Westport/Castlebar/Ballina Interurban Greenway (DTTAS)	Greenway Development	€ -	€ -	€ -	- Dec 2020 - Dec 2025	€ 25,000,000	
Turlough Greenway	Greenway Development	€ -	€ -	€ -	- Dec 2020 - Dec 2022	€ 500,000	
Trail Development	Greenway Development	€ -	€ -	€ -	- Dec 2020 - Dec 2025	€ 1,377,000	
Carrowmore Beach Amenity Improvements	Facility Improvement Works	€ -	€ -	€ -	- Dec 2020 - Dec 2024	€ 500,000	
Castlebar Outdoor Pursuits Complex -Phase 2	Facility Improvement Works	€ -	€ -	€ -	- Dec 2020 - Dec 2022	€ 785,000	
Croagh Patrick Access and Habitat Restoration Project	Habitat Protection Works	€ -	€ -	€ -	- Jan 2021 - Dec 2023	€ 600,000	
Keel Beach Amenity Improvements	Facility Improvement Works	€ -	€ -	€ -	- Dec 2020 - Dec 2024	€ 500,000	
AGRICULTURE, EDUCATION, HEALTH & WELFARE							
Bundoola Sea Wall Project	Piers/Harbours Improvements	€ -	€ -	€ -	- Jan 2021 - Dec 2025	€ 1,000,000	
MISCELLANEOUS SERVICES							
Development Lands and related future projects	Lands for development projects	€ -	€ -	€ -	- Jan 2020 - Dec 2025	€ 3,000,000	
Westport Civic Offices and Related Works	Council Offices	€ -	€ 12,683	€ -	- June 2020 - Dec 2023	€ 4,795,018	
Newport Public Realm and Enterprise Centre	Public Realm/Enterprise Centre	€ -	€ -	€ -	- Nov 2018 - Dec 2024	€ 6,300,000	
Swinford Offices Development	Acquisition & development of offices	€ -	€ -	€ -	- Nov 2016 - Dec 2024	€ 1,000,000	
Totals		€ 9,649,012	€ 3,514,739	€ -		€ 380,706,701	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
HOUSING & BUILDING								
Maintenance & Improvement of LA Housing Units	As per Service Description	€ 3,337,456	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Housing Assessment, Allocation and Transfer	As per Service Description	€ 936,163	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Housing Rent and TP Administration	As per Service Description	€ 650,206	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Housing Community Development Support	As per Service Description	€ 514,233	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Administration of Homesless Service	As per Service Description	€ 821,737	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Support to Housing Capital Prog.	As per Service Description	€ 2,005,594	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
RAS Programme	As per Service Description	€ 8,225,683	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Housing Loans	As per Service Description	€ 1,286,772	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Housing Grants	As per Service Description	€ 2,609,712	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	20% Local contribution
Foxford Housing VDP Scheme	Housing Scheme	€ -	€ -	€ -	March 2017 - Dec 2021	€ 594,373	€ 604,568	
Defective Concrete Block Scheme	Grant for remediation of houses	€ -	€ 200,100	€ -	June 2020 - Dec 2025	€ 200,100	€ 50,835,000	
Housing Scheme Kilmeena 4 Units	Housing Scheme	€ -	€ 37,209	€ -	Dec 2016 - Dec 2021	€ 888,190	€ 888,196	
Housing Scheme Knockmore 8 Units	Housing Scheme	€ -	€ 5,498	€ -	Nov 2016 - Dec 2021	€ 2,006,249	€ 2,006,249	
Central Heating Programme	Improvement Programme	€ -	€ -	€ -	Dec 2015 - Dec 2023	€ 1,102,654	€ 1,180,000	
Ballinrobe (SVP 6)	Housing Scheme	€ -	€ 19,346	€ -	July 2018 - Dec 2021	€ 838,473	€ 944,027	
Foxford, Sliabh Rua (10)	Housing Scheme	€ -	€ 7,324	€ -	Dec 2017 - Dec 2022	€ 2,451,727	€ 2,461,428	
Balla (4)	Housing Scheme	€ -	€ 143,718	€ -	Dec 2017 - Dec 2022	€ 776,238	€ 776,238	
Binghamstown (4)	Housing Scheme	€ -	€ 34,878	€ -	Dec 2017 - Dec 2022	€ 747,308	€ 759,466	
Ballinrobe, Friarsquarter (Sli na Roba 16)	Housing Scheme	€ -	€ 1,288,072	€ -	Dec 2017 - Dec 2022	€ 3,896,918	€ 3,896,918	
Achill Tonragee (5)	Housing Scheme	€ -	€ 650,588	€ -	Dec 2017 - Dec 2022	€ 1,156,806	€ 1,156,806	
Ballyhaunis, Irishtown Road (18)	Housing Scheme	€ -	€ 1,937,916	€ -	Dec 2017 - Dec 2022	€ 4,475,187	€ 4,475,187	
Parke (8)	Housing Scheme	€ -	€ -	€ -	Dec 2017 - Dec 2022	€ 2,146,205	€ 2,147,299	
Killavally (10)	Housing Scheme	€ -	€ 518,140	€ -	Dec 2017 - Dec 2022	€ 2,401,105	€ 2,401,105	
Swinford, Kilkelly (27)	Housing Scheme	€ -	€ 2,808,985	€ -	Dec 2017 - Dec 2023	€ 5,959,163	€ 5,967,859	
Moygownagh, Knockroe (3)	Housing Scheme	€ -	€ 33,291	€ -	Dec 2017 - Dec 2024	€ 69,932	€ 785,812	
Crossmolina, The Boreen (3)	Housing Scheme	€ -	€ 118,714	€ -	Aug 2017 - Dec 2023	€ 253,718	€ 810,670	
Crossmolina, Ballina Street (4)	Housing Scheme	€ -	€ 141,442	€ -	Dec 2017 - Dec 2023	€ 235,229	€ 674,134	
Castlebar Pound Road (6)	Housing Scheme	€ -	€ 4,144	€ -	Dec 2017 - Dec 2022	€ 1,223,116	€ 1,223,116	
Kilmaine (6)	Housing Scheme	€ -	€ 185,100	€ -	Oct 2017 - Dec 2022	€ 1,008,744	€ 1,008,744	
Bonniconlon Housing (5)	Housing Scheme	€ -	€ 375,409	€ -	Aug 2018 - Dec 2023	€ 530,064	€ 1,335,506	
Ballyvary (10)	Housing Scheme	€ -	€ 95,469	€ -	Jan 2020 - June 2025	€ 95,469	€ 2,585,261	
Atlantic Drive, Belmullet (4)	Housing Scheme	€ -	€ 14,344	€ -	Jan 2020 - Dec 2024	€ 14,344	€ 958,719	
Walsh Street, Ballina (10)	Housing Scheme	€ -	€ -	€ -	Sept 2020 - Sept 2025	€ -	€ 2,189,613	
CALF Scheme (Being Incurred)	Capital Advance Leasing Facility	€ -	€ 378,295	€ -	Jan 2019 - Dec 2022	€ 458,295	€ 621,986	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
ROADS, TRANSPORTATION & SAFETY								
NP Road - Maintenance and Improvement	As per Service Description	€ 888,321	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
NS Road - Maintenance and Improvement	As per Service Description	€ 1,313,627	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Regional Road - Maintenance and Improvement	As per Service Description	€ 8,800,766	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Local Road - Maintenance and Improvement	As per Service Description	€ 32,493,806	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Public Lighting	As per Service Description	€ 1,803,356	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Road Safety Engineering Improvement	As per Service Description	€ 1,052,590	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Car Parking	As per Service Description	€ 1,459,041	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Support to Roads Capital Prog	As per Service Description	€ 3,038,628	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Agency & Recoupable Services - Roads and Transportation	As per Service Description	€ 1,305,326	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Killala Inner Relief Road (Phase 2)	Road Improvement Works	€ -	€ -	€ -	Jan 2019 - Dec 2022	€ 48,000	€ 950,000	
Cloongullane Bridge	Road Improvement Works	€ -	€ 2,598,126	€ -	Jan 2018 - July 2022	€ 4,923,153	€ 19,500,000	
N60 Castlebar/Balla Realignment at Lagnamuck	Road Improvement Works	€ -	€ 1,191,309	€ -	Jan 2011 - May 2021	€ 7,223,124	€ 7,230,548	
N59 Killeena LVNS	Road Improvement Works	€ -	€ 1,628,223	€ -	Jan 2015 - May 2021	€ 9,018,991	€ 10,300,000	
N5 Westport to Turlough Road Project	Road Improvement Works	€ -	€ 28,418,800	€ -	Jan 2008 - Oct 2022	€ 79,063,872	€ 241,000,000	
R312 Glenisland Realignment	Road Improvement Works	€ -	€ 811,066	€ -	Jan 2019 - Nov 2022	€ 1,129,029	€ 1,850,000	
N17 Temple	Road Improvement Works	€ -	€ -	€ -	Jan 2020 - Dec 2021	€ 460,264	€ 557,868	
N26 Cloonygawan & Carrowbeg Swinford	Road Improvement Works	€ -	€ -	€ -	Jan 2020 - Nov 2021	€ 726,362	€ 1,030,279	
N84 North of Shrule	Road Improvement Works	€ -	€ 683,508	€ -	Jan 2020 - Nov 2021	€ 683,508	€ 695,227	
N84 South of Castlebar	Road Improvement Works	€ -	€ 817,200	€ -	Jan 2020 - Nov 2021	€ 817,200	€ 1,032,051	
N17 Charlestown Streets	Road Improvement Works	€ -	€ -	€ -	Jan 2020 - Aug 2022	€ -	€ 1,533,893	
N60 Breaffy Manulla Pavement	Road Improvement Works	€ -	€ 544,800	€ -	Jan 2020 - May 2022	€ 817,200	€ 1,466,945	
N5 Ballyvary Phase 1 (including N58)	Road Improvement Works	€ -	€ 246,755	€ -	Jan 2020 - June 2022	€ 1,272,696	€ 1,667,128	
N5 Castlebar Distributor Rd. Sect2 East	Road Improvement Works	€ -	€ -	€ -	Jan 2020 - June 2022	€ 589,120	€ 610,000	
Flood Mitigation Works -Carrowholly Flood Relief	Flood Mitigation Works	€ -	€ 308,483	€ -	Nov 2014 - Dec 2023	€ 661,153	€ 1,100,000	
WATER SERVICES								
Water Supply	As per Service Description	€ 6,584,432	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Waste Water Treatment	As per Service Description	€ 4,084,298	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Admin of Group and Private Installations	As per Service Description	€ 5,939,625	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Support to Water Capital Programme	As per Service Description	€ 1,901,424	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Kilmurry Group Water Scheme	Group Water Scheme/Upgrade	€ -	€ 879,985	€ -	Sep 2018 - Dec 2020	€ 1,038,699	€ 1,038,699	
Irishtown GWS	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jul 2014 - Jun 2022	€ 1,050,054	€ 1,649,250	
DEVELOPMENT MANAGEMENT								
Forward Planning	As per Service Description	€ 834,145	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Development Management	As per Service Description	€ 2,746,013	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Enforcement	As per Service Description	€ 652,368	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Tourism and Promotion	As per Service Description	€ 1,175,215	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Community and Enterprise Function	As per Service Description	€ 2,777,526	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Economic Development and Promotion	As per Service Description	€ 27,153,295	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	SICAP 100% Govt Funded
Agency and Recoupable Costs - Development Management	As per Service Description	€ 541,452	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
IWAK REDZ	Tourism Project	€ -	€ 35,349	€ -	July 2018 - July 2021	€ 681,307	€ 700,000	
Belleek Gate Lodge	Historic Structure Restoration	€ -	€ 1,815	€ -	Dec 2020 - Dec 2022	€ 2,738	€ 600,000	
MegaAWE Wind Energy	Develop Wind Energy North Mayo	€ -	€ 134,579	€ -	Apr 2020 - Dec 2023	€ 134,579	€ 655,070	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
ENVIRONMENTAL SERVICES								
Landfill Operation and Aftercare	As per Service Description	€ 2,703,748	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Litter Management	As per Service Description	€ 786,136	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Street Cleaning	As per Service Description	€ 1,808,899	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Safety of Structures and Places	As per Service Description	€ 783,715	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Operation of Fire Service	As per Service Description	€ 6,219,776	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Fire Prevention	As per Service Description	€ 619,588	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Water Quality, Air and Noise Pollution	As per Service Description	€ 1,072,548	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Agency & Recoupable Services - Environment	As per Service Description	€ 2,840,769	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Burial Grounds	Provision of Burial Grounds	€ -	€ 292,304	€ -	Jan 2012 - Dec 2023	€ 735,652	€ 2,000,000	
RECREATIONAL & AMENITY								
Leisure Facilities Operations	As per Service Description	€ 3,307,965	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Operation of Library and Archival Service	As per Service Description	€ 3,716,525	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Outdoor Leisure Areas Operations	As per Service Description	€ 2,481,659	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Community Sport and Recreational Development	As per Service Description	€ 1,692,595	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Operation of Arts Programme	As per Service Description	€ 1,549,781	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Mary Robinson Centre	Development of Centre	€ -	€ 1,294,463	€ -	June 2013 - Dec 2022	€ 2,351,670	€ 5,570,000	
Castlebar Pool and Outdoor Pursuits Complex	New Pool and Leisure Facility	€ -	€ 22,453	€ -	Jan 2013 - Dec 2022	€ 10,945,057	€ 11,096,139	
Clew Bay Greenway (Belclare/Murrisk & Achill/Bunnacurry) (NGF/R)	Greenway Development	€ -	€ 518,656	€ -	June 2020 - Dec 2022	€ 518,656	€ 7,906,000	
GWG Improvements at Thompsons Cottage (ORIS)	Greenway Development	€ -	€ 264,746	€ -	Sept 2020 - Dec 2021	€ 264,746	€ 625,000	
Keel Caravan Park Improvements	Amenity Improvement Works	€ -	€ 50,037	€ -	Jan 2019 - Dec 2023	€ 117,570	€ 560,000	
AGRICULTURE, EDUCATION, HEALTH & WELFARE								
Operation and Maintenance of Piers and Harbours	As per Service Description	€ 928,666	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Veterinary Service	As per Service Description	€ 1,043,903	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Redevelopment of Ballina Harbour	Piers/Harbours Improvements	€ -	€ 151,239	€ -	Jan 2019 - Jan 2023	€ 151,239	€ 800,000	
MISCELLANEOUS SERVICES								
Profit & Loss Machinery Account	As per Service Description	€ 7,922,210	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Administration of Rates	As per Service Description	€ 19,239,592	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Local Representation & Civic Leadership	As per Service Description	€ 3,757,560	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Motor Taxation	As per Service Description	€ 1,316,223	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
Agency & Recoupable Services - Miscellaneous	As per Service Description	€ 2,708,273	€ -	€ -	Jan 2020 - Dec 2020	€ -	€ -	
IT Systems Upgrade	IT capital enhancements	€ -	€ 77,572	€ -	June 2019 - June 2023	€ 577,119	€ 1,000,000	
Totals		€ 193,432,941	€ 49,969,449	€ -		€ 159,532,363	€ 417,418,004	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
HOUSING & BUILDING							
CAS Belmullet, Irish Wheelchair Association	Housing Assistance Scheme	€ -	€ 15,586	€ -	Jul-20	€ 1,267,992	
CALF Recently Ended	Capital Advance Leasing Facility	€ -	€ 126,610	€ -	Dec-20	€ 162,295	
ROADS, TRANSPORTATION & SAFETY							
N84 Ballinrobe Town North	Road Improvement Works	€ -	€ 48,079	€ -	Nov-20	€ 757,016	
N84 Ballintubber Pavement	Road Improvement Works	€ -	€ 23,869	€ -	Nov-20	€ 1,193,508	
N84 Partry and Grallagh Pavement	Road Improvement Works	€ -	€ -	€ -	Nov-20	€ 1,171,624	
N17 Kikelly North	Road Improvement Works	€ -	€ 33,442	€ -	Nov-20	€ 1,685,344	
N26 Swinford to the N5	Road Improvement Works	€ -	€ -	€ -	Nov-20	€ 674,926	
N59 Bellaveeney to Castlehill	Road Improvement Works	€ -	€ 20,713	€ -	Nov-20	€ 1,041,595	
WATER SERVICES							
Rural Water DBO Bundle 1A	Rural Water Improvements	€ -	€ 96,060	€ -	Oct-20	€ 9,432,217	
DEVELOPMENT MANAGEMENT							
		€ -	€ -	€ -		€ -	
RECREATIONAL & AMENITY							
		€ -	€ -	€ -		€ -	
AGRICULTURE, EDUCATION, HEALTH & WELFARE							
		€ -	€ -	€ -		€ -	
MISCELLANEOUS SERVICES							
		€ -	€ -	€ -		€ -	
Totals		€ -	€ 364,360	€ -		€ 17,386,517	

APPENDIX 2

SELF ASSESSMENT CHECKLISTS

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	Yes Senior Mgmt. and Heads of Function are made aware of the requirements of Code, with the information to be further disseminated to all appropriate staff within their teams.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	All Senior Staff circulated with data. During 2020 the LA developed templates to assist with compliance - training on these templates, which was postponed due to the Covid pandemic, will proceed in 2021. Sectoral training for LA staff would be welcomed.
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	Yes, guidance notes have been prepared for the Local Authority Sector.
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?	2	SLAs set out the engagement with such parties.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Spot check reports and recommendations issued and copied to appropriate staff.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes, recommendations from previous reviews have mostly been implemented.
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	Where formally required by Sanctioning Authorities. Not currently completed for all internal projects. Training to improve.

	General Obligations not specific to individual projects/programmes. (Checklist 1 Continued)	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	3 completed in year under review and disseminated to appropriate staff.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Findings circulated to project owners. More formalised for large scale projects.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Where cost variances occurred, lessons learned are noted for similar future projects and built into plans.

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, completed for all projects > €10m
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?	2	Outcomes/outputs of projects were defined and information gathered to assess against these objectives when projects complete.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Completed for major projects. Some sampled predate PSC.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, broadly compliant
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	Completed for major projects. Some sampled predate PSC.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	Yes. Costings prepared by project managers.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, broadly compliant
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	Yes, for larger projects with improvements identified on some smaller scale projects.
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, broadly compliant

	Capital Expenditure being Considered – Appraisal and Approval (Checklist 2 continued)	Self- Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Yes for larger projects with improvements identified on some smaller scale projects.
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?	N/a	For relevant projects identified, this was the responsibility of the LAs funding authority.
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	Yes for larger projects with improvements identified on some smaller scale projects.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes, broadly compliant
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, broadly compliant
Q 2.15	Were State Aid rules checked for all support?	3	Yes where applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, broadly compliant
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	2	Mainly compliant with improvement in retention of formal documentation identified in some areas.
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	For relevant projects identified, this was the responsibility of the LAs funding authority.

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/a	Minor extension of existing programme
Q 3.4	Was an appropriate appraisal method used?	N/a	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/a	
Q 3.6	Did the business case include a section on piloting?	N/a	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/a	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/a	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/a	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes
Q 3.11	Was the required approval granted?	3	Yes
Q 3.12	Has a sunset clause been set?	N/a	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes tenders progressed in line with rules
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?	3	Yes
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, broadly compliant where applicable.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, for the majority of projects.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Projects co-ordinated by Heads of Function and/or other staff.
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	Broadly compliant.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Requirements met in the majority of projects.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Most projects stayed within budget. Where there were time/budget overruns the explanation is documented and discussed at Senior level.
Q 4.7	Did budgets have to be adjusted?	2	Yes, on some projects primarily due to unforeseen circumstances.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes where within the control of the LA.

	Incurring Capital Expenditure (Checklist 4 Continued)	Self- Assessed Compliance Rating: 1 - 3	Comment/Action Required
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.)?	2	Rarely but reviewed where considered necessary where circumstances changed.
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes, required in limited circumstances per 4.9 above. Relevant data considered before proceeding.
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	2	Yes where applicable.
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?	No	No projects were required to be terminated.

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Spending programme set out in budget and aligned to Corporate Plan.
Q 5.2	Are outputs well defined?	3	National KPIs for Local Government and also internally generated outputs determined.
Q 5.3	Are outputs quantified on a regular basis?	3	Preparation of KPIs and other internal reports.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Budget monitoring and performance. Reviews by sections. Supported by Audits including VFM studies.
Q 5.5	Are outcomes well defined?	3	Service level indicators, programmes of work, Corporate Plan.
Q 5.6	Are outcomes quantified on a regular basis?	3	Service level indicators, programmes of works, Corporate Plan.
Q 5.7	Are unit costings compiled for performance monitoring?	2	Some units costings in KPIs, units and costings per capita as required by national indicators.
Q 5.8	Are other data compiled to monitor performance?	2	Other data which is specific to programmes is gathered as necessary. Monitoring also through budget management.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Where possible to measure.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	National KPIs covers much of requirements. Other information gathered as identified by sections.

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?	2	3 Reports. Further completion reports planned for 2021.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Findings communicated to appropriate staff internally. Sectoral guidance would be a matter for the funding authority in this instance.
Q 6.3	How many Project Completion Reports were published in the year under review?	2	3 Reports. Further completion reports planned for 2021.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	As above
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	3	As above
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?	2	As above
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	Project managers completed reports but were sent to funding authority.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/a	

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/a	No programmes ended in 2020
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/a	No programmes ended in 2020
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/a	No programmes ended in 2020
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/a	No programmes ended in 2020
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/a	No programmes ended in 2020
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/a	No programmes ended in 2020
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/a	No programmes ended in 2020

APPENDIX 3

Quality Assurance -In Depth Check Template (Excerpt from the “Public Spending Code (PSC) Quality Assurance Requirements – A Guidance note for the Local Government Sector, Version 3” Document issued by CCMA Finance Committee

“Quality Assurance – In Depth Check Template

Document Purpose

This document sets out the outline template to be filled in by the evaluator, in conjunction with the division/unit/agency, while completing an in-depth check as part of the Quality Assurance Process (QAP). This document is drawn directly from the In-Depth Check Methodology document which can be used to assist in carrying out the evaluation exercise. As such it is split in to 5 sections in line with the 5 identified steps of the process.

Document Format

Section A: Introduction

Section B: Evaluation

- 1. Logic Model Mapping*
- 2. Summary Timeline of Life Cycle*
- 3. Analysis of Key Documents*
- 4. Data Audit*
- 5. Key Evaluation Questions*

Section C: Summary and Conclusions

Summary and Use

The templates, once completed, will be the in-depth check and will be attached as an appendix to the Quality Assurance report. The Summary and Conclusions section, usually no longer than two paragraphs, will be copied into the main report under the In-Depth Check section.”

APPENDIX 4

“Quality Assurance – In Depth Check Report Mayo County Council 2020”

A. N5 Westport to Turlough Road Project

Section A: Introduction

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

Programme or Project Information	
Name	N5 Westport to Turlough Road Project
Detail	The N5 Westport to Turlough Road Project comprises the Design and Construction of a new national primary road (approximately 23km long), new national secondary road (approximately 2.5km long) and all ancillary works.
Responsible Body	Mayo County Council
Current Status	Expenditure being Incurred
Start Date	Initially proposed on 2008
End Date	On-going
Overall Cost	€240millions

Project Description

The N5 Westport to Turlough Road Project is consist of the Design and Construction of a new national primary road (approximately 23km), new national secondary road (approximately 2.5km) and all ancillary works. The 25.5km overall length of the route consists of approximately 20.3km of Type 2 Dual carriageway and approximately 5.2km of Single Carriageway, including a section of online improvement.

Section B: Evaluation

Step 1: Logical Model Mapping

As part of this In-Depth Check, Crowleys DFK has completed a Programme Logic Model (PLM) for the N5 Westport to Turlough Road Project. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

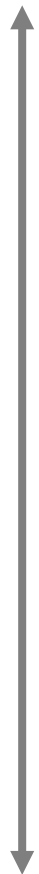
Objective	Input	Activities	Outputs	Outcomes
<p>The following are the objectives of the project:</p> <ul style="list-style-type: none"> • To reduce journey times along this section of the N5; and To improve journey time reliability. • To reduce the frequency of collisions along this section of the N5; and • To reduce the severity of accidents along this section of the N5. • To reduce CO2 and particulate emissions in urban areas through the reduction in traffic; and • To reduce the level of noise associated with turbulent traffic flow. • To improve accessibility between Westport, Castlebar and Ballina; • To improve road based public transport journey time and journey time reliability; and • To achieve the objective of national and local planning policy • To integrate the N59 Westport to Mulranny Road and the project and has been extended north of Westport to Conrea where it ties into the new N59 Kilmeena scheme. • To provide positive benefits for Non-Motorised Users (NMU's) and promote walking and cycling within the local communities. 	<p>The primary input of this project is the capital budget allocation amounting to €243,000,000.</p>	<p>The following activities were undertaken for the project:</p> <ul style="list-style-type: none"> • Carrying out of Constraint Study • Development of Emerging Preferred Route • Development of Business Case with the Design Report • Publication of CPO and EIS • Performance of Archaeological Survey, Topographical Survey and Detailed Ground Investigation • Awarding of Engineering Consultancy Services • Awarding of Design & Build Contract 	<p>Construction of a new national primary road (approximately 23km), new national secondary road (approximately 2.5km) and all ancillary works</p>	<ul style="list-style-type: none"> • Reduced journey time • Reduction in local collision rate • Reduction in severity of data collisions • Reduce emissions in urban area

Description of Programme Logic Model

- *Objective:* The primary objective of the scheme is to reduce the journey time along the section of N5, provide a safer road to the road user and reduce the pollution (air and noise) in the area.
- *Input:* The primary input to the programme was the capital funding of €243,000,000.
- *Activities:* There were a number of key activities carried out through the scheme including the development of business case, conducting of various surveys for the site area, awarding of contracts to engineering service and for the main contractor.
- *Outputs:* The expected output of this project is the construction of new national primary road (approximately 23km), new national secondary road (approximately 2.5km) and all ancillary works.
- *Outcomes:* Construction of N5 Westport to Turlough Road envisage various outcomes such as reduced journey of travel time, reduction of collisions and reduce emissions in urban area.

Step 2: Summary Timeline of Project/Programme

The following section tracks the N5 Westport to Turlough Road Project from inception to conclusion in terms of major project/programme milestones



2008	The Constraints Study was carried out during the early stages of the planning of the project with the objective of gathering as much background information relating to the study area as possible.
2009	A number of initial route options were developed based on information recorded during the Constraints Study and taking into account the preferred route corridors from each of the previous four schemes.
February 2010	A decision to refuse planning of the N26 Ballina to Bohola Stage 2 Road Scheme was reached by An Bord Pleanála.
September 2013	Development of initial design report, publishment of CPO and EIS.
January 2014	Oral hearing on N5 Westport to Turlough road underway.
2015	Performance of Archaeological Survey, Topographical Survey and Detailed Ground Investigation.
2016	Publishment of RFT for the Engineering Consultancy Services in eTender.
2017	Awarding of the Engineering Consultancy Services in respect of the N5 Westport to Turlough Road Project in order to advance the project through the tender, construction and closeout stages.
2018	Publishment of RFT for the Design & Build Contract in eTender.
2019	Awarding of the Design & Build Contract to Wills Bam JV for the construction of new national primary road (approximately 23km long), new national secondary road (approximately 2.5km long) and all ancillary works.
Ongoing	The project is currently at Phase 6 (Construction) of the TII Project Management Guidelines. Construction commenced in January 2020 with the overall project estimated to take 24 months.

Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the N5 Westport to Turlough Road Project.

Project/Programme Key Documents	
Title	Evidence of compliance
MO-08-3342 Preliminary Business Case 181013	The preliminary business case provides the background of the project, consideration of different alternatives together with the selection of the preferred scheme, scheme appraisal and the initial risk analysis.
MO.08.3342 Final BC (Phase 5) 190719	The final business case is build-up from the preliminary business case with updates made in the project context, analysis tools, scheme cost changes and implantation & evaluation plan.
Procurement Documents	Procurement files for the various contracts of the project.
Monthly Progress Reports	This report provides the status of project at the time of reporting this include traffic management, environmental implications, quality and testing performed and summary of financials.
Minutes of Construction Stage Steering Committee	Summarise the update provided to the Steering Committee for the progress of the project.
TII Board Report	Summarise the update provided to the TII Board for the progress of the project.
MO.08.3342 CBA (Phase 5) 190719	This report is for the cost benefit analysis performed for the project.
Project Appraisal Balance Sheet (PABS)	The PABS acts as a tool in summarising the expected impacts of proposed investment and provides a mechanism for prioritising schemes for investment.

- **Key Document 1: MO-08-3342 Business Case 181013**

The preliminary business case provides a detailed appraisal of available options for the scheme. It also provides clear articulation for the preferred option and set out the associate risks.

- **Key Document 2: MO.08.3342 BC (Phase 5) 190719**

With the Phase 5 of the project, the final business case was able to provide project appraisal updates, risk assessment update and Phase 5 model results for the analysis tool (Traffic Modelling) set at the preliminary phase.

- **Key Document 3: Procurement Documents**

The noted observations upon the review of procurement files in relation to the programme are detailed in **Section 6** of this report.

- **Key Document 4: Monthly Progress Report**

The Monthly Progress Report were able to provide a summary of the current profile of the project in relation to cost, quality and construction progress.

- **Key Document 5: Cost Benefit Analysis**

The report provides the Cost Benefit Analysis undertaken for N5 Westport to Turlough Road Project. At Phase 5 of the project, the report detailed the Benefit to Cost Ratio (BCR) over a 30 years appraisal and provide an overall conclusion in relation to viability of the scheme.

- **Key Document 6: Project Appraisal Balance Sheet**

This report gives a summary for the impact of the project in relation to the initial object set by the project (Economic, Safety, Environmental, Physical Activity, Accessibility & Social Inclusion and Integration). It also provides an overall scale of impact of the project.

- **Key Document 7: Minutes of Construction Stage Steering Committee**

Minutes provides a summary of the progress of the project as well as to provide an overview of issues identified.

- **Key Document 8: TII Board Report**

This report is submitted to TII Board and provides a snapshot of the progress of the project. It includes project summary, project dates, budget, progress, benefits and risk exposure.

Step 4: Data Audit

The following section details the data audit that was carried out for the N5 Westport to Turlough Road Project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Various Environmental Indicators	To evaluate and assess the environmental impact of the project.	Yes, available on file.
Collision Reduction	To evaluate the number of collisions and casualties and assess the safety impact of the project.	Yes, available on file.
Transport Efficiency and Effectiveness, Wider Economic Impact, Funding	To evaluate and assess the economic impact of the project.	Yes, available on file.
Deprived Geographic Areas, Vulnerable Groups	To evaluate and assess the accessibility and social impact of the project.	Yes, available on file.
Transport Integration, Land-Use Integration, Geographical Integration, Integration with other Government Policies	To evaluate and assess the integration impact of the project	Yes, available on file.

Data Availability and Proposed Next Steps

All data appropriate to the stage of the project are available on file.

Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for N5 Westport to Turlough 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)**

Based on a review of the information supplied, with the exception of the improvements noted below, the delivery of this project complies with the standards set out in the Public Spending Code.

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

All data appropriate to the current stage of this project is available on file.

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

Based on the substantive testing and walkthroughs performed for N5 Westport to Turlough Road Project, Internal Audit identified that Declaration of conflict of Interests from the evaluation team members for one (1) of the samples are not available for review.

The recommendations for these findings are discussed in detail on **Section 6** of this report.

Section C: Summary and Conclusions

The following section presents a summary of the findings of this In-Depth Check on the N5 Westport to Turlough Road Project.

Summary of In-Depth Check

Except for minor gaps identified in Section B - Step 5 above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the N5 Westport to Turlough Road Project.

B. Crossmolina Fire Station

Section A: Introduction

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

Programme or Project Information	
Name	Crossmolina Fire Station
Detail	Construction of new purpose-built station at Crossmolina
Responsible Body	Mayo County Council
Current Status	Expenditure being Considered
Start Date	Initially proposed on 2006
End Date	On-going
Overall Cost	€1.7million

Project Description

Construction of a new standalone fire station including construction of two storey fire station building, four storey fire tower, parking area and outside yard with all ancillary site work.

Section B: Evaluation

Step 1: Logical Model Mapping

As part of this In-Depth Check, Crowleys DFK has completed a Programme Logic Model (PLM) for the Crossmolina Fire Station. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.


Objective	Input	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • To facilitate the emergency turn-out of the fire brigade • To accommodate fire brigade appliances and equipment, in a state of permanent residences • To provide appropriate facilities for fire brigade personnel, commensurate with the level of fire brigade activity • To facilitate routine testing and maintenance of appliances and equipment • To facilitate ongoing training of fire brigade personnel 	<p>The primary input for this project is the capital budget amounting to €1,730,000.</p>	<p>The following activities were undertaken for the project:</p> <ul style="list-style-type: none"> • Development of preliminary appraisal • Creation of detailed design plan and cost plan • Awarding of contract for the main contractor for the construction of the fire station. 	<p>Construction of a new standalone fire station including construction of two storey fire station building, four storey fire tower, parking area and outside yard with all ancillary site work.</p>	<ul style="list-style-type: none"> • Increase efficient extinguishing of fire in incidents. • Improve accesses of fire brigade personnel to fire brigade appliances and equipment • Improve facilities for the ongoing training of fire brigade personnel.

Description of Programme Logic Model

- *Objective:* The objective of this project is for the construction of new fire station which will accommodate the emergency turn-out of fire brigade, accommodate the fire brigade equipment and facilitate trainings of fire brigade personnel.
- *Input:* The primary input to the project was the capital funding amounting to €1,730,000 which was approved by Department of Housing, Local Government and Heritage.
- *Activities:* There were a number of key activities carried out in the project including the development of preliminary appraisal, development of detailed design, development of cost plan and going to tender for the main contractor of the project.
- *Outputs:* Having carried out the identified activities using the inputs, the outputs of the project is the construction of new Crossmolina fire station.
- *Outcomes:* Improve the overall facility of fire station to provide speedy response to fire incidents and facilitate the needs of fire brigade personnel.

Step 2: Summary Timeline of Project/Programme

The following section tracks the Crossmolina Fire Station from inception to conclusion in terms of major project/programme milestones:



2006	Internal approval were obtained for the construction of Crossmolina fire station.
January 2007	Preliminary appraisal are prepared for the project.
March 2007	An approval from the Department were received to go to design stage of the project.
August 2007	Design documents are submitted to the Department. This includes the design brief, cost plan, site location map, etc.
October 2007	Department seek revision for the design documents.
January 2008	Revised design documents are submitted to Department.
May 2008	Approval from the Department are obtained for the preparation of contract documents.
2009	Tender Documents were submitted to the Department.
May 2020	Request for tender for the Main Contractor for the construction was publish in eTender.
September 2020	Submission of tender report to the Department with the lowest tenderer.
April 2021	Received approval from the Department to accept tender

Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Crossmolina Fire Station.

Project/Programme Key Documents	
Title	Evidence of compliance
Preliminary Appraisal	This report details the need for the construction of the new fire station in Crossmolina. As well as the options for the project.
Design Brief	Summarised the required documentation and facilities for the new fire station.
Procurement Documents	Procurement files for the various contracts of the project

- **Key Document 1: Preliminary Appraisal**

The report provide detailed the objective, reason for the need, available options, constraints and conclusion for the project.

- **Key Document 2: Design Brief**

The Design Brief list down the required accommodations and facilities for the fire station.

- **Key Document 3: Procurement Documents**

Procurement documents include the request for tender, tender report with tender scoresheet and approval from the Department.

Step 4: Data Audit

The following section details the data audit that was carried out for the Crossmolina Fire Station. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Various construction inspection requirement	To evaluate and assess the quality of the construction of the new fire station.	KPIs are established as part of planning.

Data Availability and Proposed Next Steps

All data appropriate to the project are available on file.

Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Crossmolina Fire Station 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)**

Based on a review of the information supplied, with the exception of the improvements noted below, the delivery of this project complies with the standards set out in the Public Spending Code.

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

All data appropriate to the current stage of this project is available on file.

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

Based on the substantive testing and walkthroughs performed for Crossmolina Fire Station, Internal Audit identified that there was no written evidence of formal approval obtained for preliminary appraisal.

The recommendations for these findings are discussed in detail on **Section 6** of this report.

Section C: Summary and Conclusions

The following section presents a summary of the findings of this In-Depth Check on the Crossmolina Fire Station.

Summary of In-Depth Check

Except for minor gaps identified in Section B - Step 5 above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Crossmolina Fire Station.

C. Maintenance & Improvement of LA Housing Units

Section A: Introduction

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

Programme or Project Information	
Name	Maintenance & Improvement of LA Housing Units
Detail	The programme relates to the maintenance and refurbishments of housing units to provide a good quality accommodation for those in need.
Responsible Body	Mayo County Council
Current Status	Expenditure Being Incurred
Start Date	January 2020
End Date	December 2020
Overall Cost	€3.3million

Project Description

The pipeline for Social Housing up to 2021 is being continually worked on with the aim of providing good quality accommodation. The standard of housing being delivered by Mayo County Council is of the highest standard and in line with national standards. Significant funding is being and will continue to be made available for the delivery of housing solutions for those in need.

Section B: Evaluation

Step 1: Logical Model Mapping

As part of this In-Depth Check, Crowleys DFK has completed a Programme Logic Model (PLM) for the Maintenance & Improvement of LA Housing Units. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objective	Input	Activities	Outputs	Outcomes
The objective of the Maintenance & Improvement of LA Housing Units is providing good quality accommodation within the Co. Mayo.	The primary input to the programme was the budget allocation amounting to €3.3m.	The following activities were undertaken for the project: <ul style="list-style-type: none"> • Competition for Tenders and awarding of contracts for the proposed refurbishments and maintenance works for various housings. • Assessment and submission of performance indicators of the programme. 	Maintenance and planned refurbishment of various local authority housings.	<ul style="list-style-type: none"> • Meet statutory obligations in relation to the maintenance of local authority housing • Maximise the physical life of each local authority housing

Description of Programme Logic Model

- *Objective:* The objective of the programme is to perform maintenance and refurbishment works to be able to provide a good quality accommodation.
- *Input:* The primary input for this project is the budget allocation amounting to €3.3m.
- *Activities:* At the time of this review, various contracts have been awarded for the maintenance and improvement works for several housing stocks.
- *Outputs:* The output of this project is the delivery of maintenance and refurbishment works to Local Authority Housings.
- *Outcomes:* The envisage outcome of the programme is to ensure that social housing are maintained in high standard and secure the well-being of tenants.

Step 2: Summary Timeline of Project/Programme

The following section tracks the Maintenance & Improvement of LA Housing Units from inception to conclusion in terms of major project/programme milestones



January 2020 - Various tendering and awarding of procurements during the year for the proposed refurbishment and maintenance works.
December 2020 *This is an on-going initiative works throughout the year.*

Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Maintenance & Improvement of LA Housing Units.

Project/Programme Key Documents	
Title	Details
Annual Budget 2020	The Adopted Annual Budget 2020 of the Mayo County Council
Capital Account monthly Report to Director	The report provides the budget to actual analysis performed by the Housing Division on a monthly basis
NOAC Performance Indicators	Local Authority Performance Indicator Report 2019 published by NOAC and the returns submitted by MCC: <ul style="list-style-type: none">• NOAC Performance Indicators H3 & H5 2020• NOAC Performance Indicators H6 2020
Procurement Files	Procurement files for the various contracts for the housing works

- **Key Document 1: Annual Budget 2020**

The Annual Budget report which includes the details on the expenditure and income for the Housing and Building programmes of the Council in which the Maintenance & Improvement of LA Housing Units belongs.

- **Key Document 2: Capital Account monthly Report to Director**

The monthly report compares the overall budget versus the expenditure under the Housing Division with its related notes.

- **Key Document 3: NOAC Performance Indicators**

The publication sets out the performance indicator reported by NOAC in 2019 which includes the Housing programme of MCC. The Council also submitted the 2020 figures to NOAC for the performance review.

- **Key Document 4: Procurement Files**

The noted observations upon the review of procurement files in relation to the programme are detailed in **Section 6** of this report.

Step 4: Data Audit

The following section details the data audit that was carried out for the Maintenance & Improvement of LA Housing Units. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Number of adult individuals in emergency accommodation that are long-term homeless as a % of the total number of homeless adult individuals in emergency accommodation at the end of 2020	To evaluate and assess the Long-Term Homeless Adults	Available on programme file
The time taken from the date of vacation of a dwelling to the date in 2020 when the dwelling is re-tenanted, averaged across all dwellings re-let during 2020	To evaluate and assess the average Re-letting Time and Direct Cost	Available on programme file
The cost expended on getting the dwellings re-tenanted in 2020, averaged across all dwellings re-let in 2020	To evaluate and assess the average Re-letting Time and Direct Cost	Available on programme file
Total number of registered tenancies in the LA area at end June 2020	To evaluate and assess the Private Rented Sector Inspections	Available on programme file

Data Availability and Proposed Next Steps

All data appropriate to the project are available on file.

Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Maintenance & Improvement of LA Housing Units 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)**

Based on a review of the information supplied, with the exception of the improvements noted below, the delivery of this project complies with the standards set out in the Public Spending Code.

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

All data appropriate to the project are available on file.

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

Based on the substantive testing and walkthroughs performed for Maintenance & Improvement of LA Housing Units, Internal audit identified the following gaps:

- a. In eight (8) of the procurements tested, MCC conducted restricted tendering however, there was no evidence that shortlisting procedure has been performed. Tender invite was sent to suppliers under Minor Building Works - Residential — Public Service Framework and other selected suppliers.

All tender received were evaluated based on lowest cost.

- b. Tender evaluation report for four (4) procurements reviewed were not available on file.

The recommendations for these findings are discussed in detail on **Section 6** of this report

Section C: Summary and Conclusions

The following section presents a summary of the findings of this In-Depth Check on the Maintenance & Improvement of LA Housing Units.

Summary of In-Depth Check

Except for minor gaps identified in Section B - Step 5 above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Maintenance & Improvement of LA Housing Units.

D. Local Roads Maintenance & Improvement - Hedge Cutting

Section A: Introduction

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

Programme or Project Information	
Name	Local Roads Maintenance & Improvement - Hedge Cutting
Detail	The programme aims to increase the rate of Hedge Cutting undertaken in Mayo County Council.
Responsible Body	Mayo County Council
Current Status	Current expenditure being considered
Start Date	September 2020
End Date	N/A
Overall Cost	Additional €200K allocation from the €6.2million

Project Description

In relation to the Roads Act 1 993, the Wildlife Act 1976 as amended by the Wildlife Act 2000 and the Heritage Act 2018, recommendations for the hedge cutting programme were presented to the Roads and Transport meeting. The programme recommends the raising awareness of the legislation to the landowners/occupiers and providing financial assistance to community groups for the hedge cutting costs.

Section B: Evaluation

Step 1: Logical Model Mapping

As part of this In-Depth Check, Crowleys DFK has completed a Programme Logic Model (PLM) for the Local Roads Maintenance & Improvement - Hedge Cutting.

A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objective	Input	Activities	Outputs	Outcomes
The objective of the Local Roads Maintenance & Improvement - Hedge Cutting aims to increase the length of hedge cutting undertaken in Mayo County Council.	The primary input to the programme was the funding of €6.2million for the Local Roads Maintenance & Improvement in which additional €200K was allocated in 2020 for the programme.	The following activities are recommended for the programme: <ul style="list-style-type: none"> Raising awareness of the legislative duties of landowners/occupiers. Competition for Tenders to contractors to carry out the hedge cutting works. 	<ul style="list-style-type: none"> County-wide Hedge Cutting Policy Financial assistance to the community for the hedge cutting costs 	Increased rate of Hedge Cutting within the Mayo County Council.


Description of Programme Logic Model

- Objective:* The objective of the programme is to issue notice to the landowners/occupiers to get them on board in accepting their responsibility in taking care of their roadside trees; and implement the Community Hedge Cutting Grant Scheme to provide financial assistance to community groups and groups of local residents or landowners to help with the cost of cutting hedges and overhanging trees along public roads.
- Input:* The primary input to the programme was the €6.2million for the Local Roads Maintenance & Improvement in which additional €200K was allocated for the programme from the Elected Members as part of the annual budgetary process approved on the 14th September 2020 Mayo County Council meeting.
- Activities:* To date, the primary input of the programme has been approved and a county-wide strategy to develop a hedge-cutting policy has been drafted.

- *Outputs:* The output of this project is the county-wide hedgecutting policy and financial assistance provided to the community for the hedgecutting costs.
- *Outcomes:* The envisage outcome of the programme is the increased rate of Hedge Cutting within the Mayo County Council.

Step 2: Summary Timeline of Project/Programme

The following section tracks the Local Roads Maintenance & Improvement - Hedge Cutting from inception to conclusion in terms of major project/programme milestones.



September 2020	Approval of the additional €200K fund to the hedge cutting
December 2020	Development of the hedge cutting policy
January 2021	Increase of funding to €400K
September 2021	Agreed operation of the scheme

Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Local Roads Maintenance & Improvement - Hedge Cutting.

Project/Programme Key Documents	
Title	Details
Minutes of the meetings in relation to the Hedge cutting Scheme	Minutes of the meeting where the scheme was discussed: <ul style="list-style-type: none">• Roads & Transportation SPC Meeting held on Friday, 11th September 2020• Mayo County Council Meeting on 14th September 2020• Roads & Transportation SPC Meeting held on Friday, 16th December 2020• Hedge Cutting Forum Teams Meeting held on Tuesday 26th January 2021• Roads & Transportation SPC Teams Meeting held on Tuesday 23rd February 2021
Draft Hedge Cutting - Verge Trimming - Dangerous Tree Policy	Drafted policy which documents the related legislations and recommendations for the programme.

- **Key Document 1: Minutes of the meetings**

The minutes of the meeting clearly documented the voting performed for the approval of the fund, subsequent increase of the fund and discussions made in relation to the programme.

- **Key Document 2: Draft Hedge Cutting - Verge Trimming - Dangerous Tree Policy**

The drafted policy includes overview of the hedge cutting season, relevant legislation, overarching / dangerous trees, Community Hedge Cutting Grant Scheme, and recommendations for the programme.

Step 4: Data Audit

The following section details the data audit that was carried out for the Local Roads Maintenance & Improvement - Hedge Cutting. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Total length of hedge cutting / Rate of hedge cutting per km	To calculate the length of hedge cutting undertaken a compare throughout the four Municipal Districts	KPIs are established as part of planning.

Data Availability and Proposed Next Steps

All data appropriate to the project are available on file.

Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Local Roads Maintenance & Improvement - Hedge Cutting 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)**

Based on a review of the information supplied, the delivery of this project complies with the standards set out in the Public Spending Code.

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

All data appropriate to the current stage of this project is available on file.

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

Based on the substantive testing and walkthroughs performed for Local Roads Maintenance & Improvement - Hedge Cutting, Internal Audit did not identify any exceptions on the project.

Section C: Summary and Conclusions

The following section presents a summary of the findings of this In-Depth Check on the Local Roads Maintenance & Improvement - Hedge Cutting.

Summary of In-Depth Check

Considering the current stage of this project, Internal Audit noted compliance with the provisions of the Public Spending Code for the Local Roads Maintenance & Improvement - Hedge Cutting.