

National Oversight and Audit Commission

PUBLIC SPENDING CODE

Local Authority Quality Assurance Report 2014

Local Authority 2014 Quality Assurance Reporting under the Public Spending Code

The Public Spending Code (the Code) was developed by the Department of Public Expenditure and Reform (D/PER) and it applies to both current and capital expenditure and to all public bodies in receipt of public funds. According to D/PER, the Code brings together in one place details of the obligations of those responsible for spending public money.

As local authority funding derives from a number of sources, including grants from several Government Departments, it was decided that the Chief Executives of individual local authorities should be responsible for carrying out the quality assurance requirements in Part A04 of the Code and that their reports should be submitted to NOAC for incorporation in a composite report for the local government sector.

Accordingly, NOAC wrote to the Chief Executives of the 31 local authorities on 12 March 2015 (letter attached as Appendix 1) outlining the quality assurance requirements under the Code and requesting the submission of the reports in respect of 2014 by end May 2015. This deadline was subsequently extended to 30 September 2015 on foot of difficulties being experienced by local authorities in meeting the original deadline as outlined by the authorities' Heads of Finance. The extended deadline was largely met by the 31 authorities.

Subsequently, NOAC was provided by the Chair of the Heads of Finance Association with a copy of a Guidance Note for the local government sector on the quality assurance requirements of the Code that was developed by the CCMA (County and City Managers' Association) Finance Committee to assist local authorities in carrying out the exercise and which was disseminated in July 2015.

The Quality Assurance reporting requirement consists of the following 5 steps:

1. Draw up an inventory of projects/programmes at the different stages of the Project Life Cycle under the headings of (a) expenditure being considered, (2) expenditure being incurred and (3) expenditure that has recently ended in respect of all capital and current expenditure projects to a value greater than €0.5m. (Routine administrative budgets already in place are not included in the inventory as only new or extended current expenditure to the value of €0.5m or greater will be subject to the application of the Code.)
2. Confirm publication on the local authority's website of summary information on all procurements in excess of €10m related to projects in progress or completed in the year under review and provide a link to the relevant website location. (A new project may become a "project in progress" during the year under review if the procurement process is completed and a contract is signed.)
3. Complete the 7 specified checklists. Only one of each type of checklist per local authority is required and not per each project/programme. The completion of the checklists is to be based on an appropriate sample of the projects/areas of expenditure relevant to that checklist.
4. Carry out a more in-depth review of selected projects/programmes, such that over a 3-5 year period, every stage of the project life-cycle and every scale of project will be subject to

a closer examination. In addition, over a 3 year period, the value of the projects selected for the in-depth check should be at least 15% of the total value of all projects in the inventory.

5. Complete a short summary report consisting of the inventory, procurement references and checklists referenced in steps 1 to 3 and the local authority's judgment of the adequacy of the appraisal/planning, implementation or review work that it examined as part of step 4, the reasons why it formed that judgment and its proposals to remedy any inadequacies found during the entire quality assurance process.

NOAC has received a QA Report from each of the 31 local authorities and reviewed each of these reports for compliance with the requirements of Part A04 of the Code. While the Code requires certification of the reports by Accounting Officers, this formal position does not exist in the local government sector. The Chief Executives of 25 of the local authorities have certified that the QA report submitted to NOAC reflects the authority's assessment of its compliance with the Public Spending Code. Of the remaining 6, the Clare County Council and Cork City Council QA reports were also submitted by their Chief Executives, the Acting Heads of Finance certified the Leitrim County Council and Limerick City and County Council QA reports, the Deputy Chief Executive certified the Monaghan County Council report and the Head of Finance emailed the material submitted by Sligo County Council. The Code also requires that the QA reports are published on the organisation's website. At the time of writing NOAC was unable to confirm publication of the QA report on their website in the case of the following local authorities: Cavan, Cork, Galway, Kerry, Leitrim, Longford, Mayo, Monaghan, Offaly and Sligo County Councils, Cork and Dublin City Councils and Limerick City and County Council.

A summary of the outcome of NOAC's review is at Appendix 2. The overall position is as follows:

Step 1: Inventory of projects/programmes at different stages of Project Life Cycle

The requirement to submit an inventory of all projects/programmes costing greater than €0.5m distinguishing between capital and current expenditure and categorised by expenditure being considered, expenditure being incurred and expenditure recently ended was met without exception. The full inventory of all 31 local authorities is at Appendix 3.

None of the 31 authorities included a current expenditure project or programme under consideration. It seems unlikely, at least in the case of the bigger authorities, that there would not have been a single instance of either a new revenue programme or an expansion of an existing programme costing €0.5m or more being under consideration in 2014. It means that the associated running costs of projects such as the planned €5m extension to Dundrum library, the proposed library for North Clondalkin and the €7.5m tourism Adare destination plan are expected to be less than €0.5m per annum. The CCMA Guidelines and statements in some of the QA reports received suggest that current expenditure under consideration was disregarded for the purposes of the QA reporting on the basis that, as such consideration is part of the statutory Budget process, the category is not applicable to local authorities. If so, this interpretation will be taken up by NOAC with the sector in relation to the 2015 QA report.

The Code requires the inventory to break down capital expenditure being incurred and recently ended between capital projects and capital grant schemes. However, the inventories returned by the local authorities did not provide that differentiation, which may be attributable to the fact that the CCMA Guidelines did not reference the grant schemes category. This will also be raised by NOAC in the context of the 2015 report.

Step 2: Publish Summary Information on Procurements in Excess of €10m

The Code requires public bodies to publish summary information on their websites of all procurement in excess of €10m. Local authorities were required to furnish NOAC with a link to where this summary information on procurement is available. Although 20 of the 31 local authorities had no procurement that met this criterion, several of these have now set up a procurement page within their websites. Louth County Council confirmed that it published details on its website of its sole procurement in excess of €10m in 2014 but did not provide a website link. Sligo County Council made no reference to procurement in its report. The table below sets out the local authorities who had procurement in excess of €10m in 2014 and the relevant web page link supplied:

Cavan County Council	www.cavancoco.ie/Default.aspx?StructureID_str=466
Cork City Council	www.corkcity.ie/services/finance/procurementover10million/
Cork County Council	www.corkcoco.ie/co/web/Cork%20County%20Council/Departments/Finance/Public%20Spending%20Code
Dublin City Council	www.dublincity.ie/PublicSpendingCode
DLRCC	www.dlrcoco.ie/aboutus/councildepartments/financeandit/publicspendingcode/
Galway County Council	www.galway.ie/en/services/more/publicspendingcode/
Kerry County Council	www.kerrycoco.ie/en/allservices/publications/procurements/
Roscommon County Council	http://www.roscommoncoco.ie/en/Services/Finance/Miscellaneous_Documents/Public-Spending-Code-Corp-HQ/
Westmeath County Council	www.westmeathcoco.ie/en/ourservices/finance/procurementover10million/

Step 3: Completion of 7 Checklists

The requirement to complete and submit a set of 7 self-assessment checklists was fulfilled by all local authorities, except for Wexford County Council who did not submit Checklist 7 and Wicklow County Council who did not submit a Checklist 3. However, consistent with the fact that no programmes/projects were included in the inventory for the current expenditure under consideration category, 30 authorities completed Checklist 3 as 'Not Applicable' – the sole exception was Limerick City and County Council. Similarly, apart from Galway City Council and Limerick City

and County Council who both submitted a completed Checklist 7 (recently ended current expenditure programmes), Checklist 7 was also completed as 'Not Applicable'. A number of authorities made the point that some of the questions are not appropriate to the types of expenditure occurring in local authorities as not all expenditure, particularly revenue, is procured spend.

The completed checklists are at Appendix 4 with Part I containing the checklists for Carlow to Laois County Councils and Part II containing those for Leitrim to Wicklow County Councils. D/PER revised the checklists during 2015 and the local authorities were advised that the revised versions were available from NOAC. The checklists in Appendix 4 are a mixture of the two versions.

Step 4: Carry out an in-depth review of selected projects/programmes

All local authorities, with the exception of Clare, Mayo and Sligo County Councils, have indicated that the in-depth review was carried out and have provided information pertaining to the reviews for the purposes of step 5. Mayo and Clare County Councils indicated that arrangements were being made for in-depth reviews in future years. NOAC queried with Sligo County Council the failure to include in its QA report any reference to an in-depth review but, as at the time of writing, had not received a response.

Step 5: Complete a short summary report consisting of the inventory, procurement references and judgment of the adequacy of the appraisal/planning, implementation or review work examined by the local authority in step 4

This report and associated appendices as compiled by NOAC comprises the summary Quality Assurance report in respect of 2014 for the local government sector. The summary of the local authorities' judgments of the adequacy of the appraisal/planning, implementation or review work that they examined for the in-depth review, the reasons why they formed those judgments and their proposals to remedy any inadequacies found during the entire quality assurance process follows:

Carlow County Council	
Total Value of Project Inventory: €53.8m	Value of Project Subjected to In-Depth Check: €3.4m representing 6% of the total project inventory.
Project: 24 Houses at Moneybeg, Bagnelstown	
Outcome: Project as reviewed was compliant with the Code; however, it has only incurred €486 expenditure on tender advertising costs to end 2014.	
Conclusion: As the project is in its infancy with the request for approval to go to tender only issued on 11/08/2015, a risk identified was that the project may not be delivered as intended. Internal Audit recommends that this project be chosen again for in-depth check in 2017 when it should be completed. A greater awareness of the PSC will need to be fostered in the LA in 2015 and 2016.	

Cavan County Council	
Total Value of Project Inventory: €182,237,175.19	Value of Projects Subjected to In-Depth Check: Project 1: €19,795,322 Project 2: €561,964 Representing 11.20% of the total project inventory
<p>Projects:</p> <p>Project 1: N55 Corduff to Killydoon Improvement Scheme – appraisal/planning/design stage</p> <p>Project 2: Construction of 5 Housing units – Derrylurgan, Ballyjamesduff – all phases of completed project</p>	
<p>Outcome:</p> <p>The two reviewed projects provided satisfactory assurance of compliance with the Code. Some recommendations included: improve the system for monitoring the flow of key decisions; clearly document decisions on cost over-runs and ensure potential cost over-runs are identified on the risk register; for monitoring purposes consider setting future deliverable dates; assess from a risk and benefit perspective all possible project options with costing comparison to ensure VfM.</p>	
<p>Conclusion:</p> <p>Recommendations for future QA reports include:</p> <p>Staff training on the Code is key to ensuring greater understanding, proper compliance and best practices with regard to file and record management.</p> <p>Where existing spot checks are in place by the Internal Auditor, they should continue.</p> <p>Letters of assurance of compliance with the PSC should be sought on an annual basis from the Heads of each Section.</p>	

Clare County Council	
Total Value of Project Inventory: €335.8m	Value of Projects Subjected to In-Depth Check: ? The programmes reviewed account for approx. 5.7% of the total project inventory.
<p>Projects:</p>	
<p>Outcome:</p> <p>Clare County Council stated that <i>‘The type of checks required by the PSC QA have not previously been included for review in the annual audit plan. This will be addressed in future audit plans with a view to achieving the recommended check of 5% of items on the inventory.....However reviews were carried out that address aspects of the Implementation stage in respect of a capital project and a current expenditure program. In overall terms the in-depth check confirmed that there was assigned responsibility for delivery of the programmes and an appropriate structure to monitor and manage the implementation phase’.</i></p>	
<p>Conclusion:</p> <p>It was noted that the first year collating the QA report was burdensome but it is envisaged that the administrative burden will ease as the process becomes embedded over time. Areas that need to be addressed include: clarity to be obtained on the roles and associated responsibilities under the PSC of bodies involved in the Voluntary Housing programme, greater focus required on the measurement of outcomes of programmes, training to be requested from D/PER on the context of the checklist questions, and PSC in-depth checks to be included in future Internal Audit Plans.</p>	

Cork City Council	
Total Value of Project Inventory: €253,178,745	Value of Projects Subjected to In-Depth Check: €22,102,483 representing 9% of the total project inventory.
Projects: Housing Voids Programme 2015 – repair of 290 vacant units (€8.75m) Landfill Void Space Contract 9 (€10.01m) New Hollyhill Library (€3.25m)	
Outcome: The review and supporting documentation supplied revealed no major issues that would cast doubt as to Cork City Council's compliance with the PSC. However, key Internal Audit findings were: Each member of the management team should prepare and certify Step 3 self-assessment checklists each year for the programme of projects for which they are responsible; Whole Life Cycle Costs should be formally addressed and incremental commitments considered when preparing the initial costed brief for all proposed projects; Project proposals should incorporate a formal articulation of general uncertainties and the extent to which a suggested project is sensitive to variations over a range of key assumptions; and Management should account for retentions on its capital projects.	
Conclusion: The following actions will be taken arising from the QA process: <ul style="list-style-type: none"> ◦ Raise awareness of obligations under the PSC with all project/programme owners ◦ Include rolling in-depth checks as part of the Internal Audit annual programme of audits ◦ Increase focus on project performance indicators, effective monitoring of projects with quicker corrective action and post project reviews ◦ Implement the findings that arose during Internal Audit's in-depth reviews 	

Cork County Council	
Total Value of Project Inventory: €817,411,110	Value of Projects Subjected to In-Depth Check: €28,827,298, representing 7.5% of the total project inventory
Projects: Bitumen Purchase Contract (€5m) – in progress Kilnagleary Social Housing (€9m) - planned Fermoy Social Housing (€1.5m) – in progress Housing Maintenance (€9.1m) – in progress Clonakilty Overlay Project (€2.88m) - complete Kinsale-Blarney Restoration Improvement Scheme (€1.347m) - complete	
Outcome: Cork County Council considers that the in-depth checks reveal that the Council is in compliance with the Code. However, it recognises that certain complex projects have greater cost over-run potential but is satisfied that its robust appraisal, reporting and control mechanisms allow it to adapt to any reasonable change in circumstance.	

Conclusion:

The Council have identified some areas for improvement –

Capital Project Oversight – consideration will be given to establishing a formal register of all CCC Capital Projects, which would augment the current register at coding level. Full Final Project Report is not a specific requirement for internally sourced CCC Capital Project expenditure. Scope and remit of the Council's Procurement Unit will be reviewed in the context of the need to oversee and implement procurement policy on a co-ordinated basis and consideration will be given to preparing a quarterly report on procurement for Senior Management highlighting framework and related performance to date. CCC Procurement Policy Document to be reviewed and updated as necessary to reflect recent changes in procurement practice at national level and best practice in general. The financial management system Integra will be examined to ascertain if it is feasible to produce reports on amounts spent each year under each framework agreement in place.

Donegal County Council	
Total Value of Project Inventory: €1,654,712,410	Value of Projects Subjected to In-Depth Check: ? The value of all the projects reviewed was not provided.
<p>Projects:</p> <ul style="list-style-type: none">a) Peace III Programme Priority 1, Theme 1.1 (Declared expenditure of €26.4m but audit examined transactions amounting to €42.1m)b) Peace III Programme Priority 2, Theme 2.1 (LA expenditure amounted to €0.9m, the amount selected to be examined was €0.37m)c) Internal Audit Report – Prompt Payments to Suppliersd) Participation in LGAS report on the Oversight Role of Local Authorities in the Provision of Social Housing by Approved Housing Bodies	
<p>Outcome:</p> <p>The in-depth check of the 4 projects listed above identified a number of issues, including:</p> <ul style="list-style-type: none">a) documents required for audit purposes to be kept on file and readily available, procedures for processing certain invoices and for sign-off of evaluations to be amended – these have been addressed by the Councilb) project governance and change protocol recommendations measures are required to ensure procedures of partner agencies are in line with programme thresholdsc) an inordinately high level of payment processing errors in a sample of 19,926 payments, payment processing guidelines not being adequately adhered to in practice.	
<p>Conclusion:</p> <p>Specific in-depth checks for the purposes of the PSC will be included in the Internal Audit Unit's annual work programme in future years. The Council is unsure as to the PSC obligations applicable to external bodies it funds or otherwise works with.</p>	

Dublin City Council	
Total Value of Project Inventory: €1.3bn	Value of Project Subjected to In-Depth Check: €15.6m, representing 1.2% of the total project inventory
Project: Marlborough Street Public Transport (Rosie Hackett) Bridge	
<p>Outcome:</p> <p>The overall finding is that good practice was employed at the implementation stage of the expenditure life cycle in line with the PSC and the rating given is satisfactory. 3 recommendations relate to formal designation of appointment to posts of responsibility for projects, recording of meetings with the sanctioning authority and terms of reference for Steering Committees for capital projects and will be incorporated into project management guidance within the City Council.</p>	
<p>Conclusion:</p> <p>The checklists and in-depth check have demonstrated a good level of compliance with the PSC, with no major issues or concerns being highlighted through the process. The Council intends to establish a Corporate Project Support Office to provide support and guidance for capital projects and ensure compliance with the PSC. The recommendations of the in-depth check will be incorporated into this guidance.</p>	

Dún Laoghaire-Rathdown County Council	
Total Value of Project Inventory: €560.135m	Value of Project Subjected to In-Depth Check: €50.6m representing 9% of the total project inventory
Project: Cherrywood SDZ – Kiltiernan Link Road	
<p>Outcome:</p> <p>No specific issues came to light following the in-depth check which found an overall general level of compliance with the PSC. Two general recommendations that will be implemented were: 1) apply rigorous oversight throughout the project and make certain to complete a post project evaluation review, 2) consider the feasibility of providing a CBA within the parameters of a grant application for funding for a road which may be used for bus lanes and cycling facilities.</p>	
<p>Conclusion:</p> <p>Although this process raised the profile of the PSC among relevant staff, additional work is required in order to further incorporate the PSC into all relevant activities of DLRCC. The Council is planning to utilise ICT capabilities to centralise and streamline all areas of monitoring and reporting in respect of its capital projects onto a single system. This new system will also contain the suite of PSC requirements, forms and checklists.</p>	

Fingal County Council	
Total Value of Project Inventory: €280.3m	Value of Projects Subjected to In-Depth Check: €18.7m representing 6.67% of the total project inventory

<p>Projects:</p> <p>Holywell Link Road (€1.2m) - completed</p> <p>N3 Mulhuddart Interchange Upgrade (€8.1m) - completed</p> <p>Royal Canal Cycleway (€9.4m) – phase 1 (of 3) completed</p>
<p>Outcome:</p> <p>Fingal County Council stated that the in-depth checks of all 3 projects provided satisfactory assurance of compliance with the Code. While the checks ‘revealed some issues that need to be addressed’, the Council has not indicated what they are.</p>
<p>Conclusion:</p> <p>Additional work is required by all sections within the Council to ensure full and substantial compliance with the code. Training for staff involved in projects subject to the PSC will be kept under review.</p>

Galway City Council	
Total Value of Project Inventory: €96,991,471	Value of Projects Subjected to In-Depth Check: €3.2m, representing 3.3% of the total project inventory
<p>Projects:</p> <p>Project 1: Service Level – H09 Local Representation (€1.1m)</p> <p>Project 2: Bodkin Junction, Stage 6 of the N6 Corridor Enhancement (€2.1m out of a total project expenditure of €14m)</p>	
<p>Outcome:</p> <p>The in-depth reviews revealed no major issues that would cast doubt on the City Council’s compliance with the PSC. The operation of the Ethics and Disclosure registers could be enhanced by updating the written procedures. The role of the Management Support Unit will be expanded to include enforcement of post-project review obligations. A Corporate Policy will be adopted to require Procedure Documents for all major capital projects.</p>	
<p>Conclusion:</p> <p>The recurring issue arising from the in-depth reviews and from the Local Government Auditor’s reports is the need to ensure that procedures are updated and standardised throughout the organisation. A greater level of analysis will have to be applied to revenue expenditures going forward to confirm that the provisions of the PSC are being effectively and efficiently applied. Adopted procurement procedures were amended to include the obligation of compiling post-project reviews on completed capital projects.</p>	

Galway County Council	
Total Value of Project Inventory: €1,150.7m	Value of Projects Subjected to In-Depth Check: €49m representing 4.3% of the total project inventory (or 8.7% if 3 NRA projects amounting to €588m are excluded)
<p>Projects:</p> <p>N84 Luimnagh Realignment Scheme</p>	

N59 Moycullen online improvements Clydagh Bridge to Kylebroughlaun Tuam Town Distribution Network
<p>Outcome:</p> <p>The Internal Audit found no issues with the documentation for appraisal, planning and implementation stages of the projects. The projects were initiated prior to the introduction of the Public Spending Code; however, the controls in place were similar and in line with those contained within the Code.</p>
<p>Conclusion:</p> <p>The checklists completed by the Council and its agencies show a high level of compliance with the PSC and the in-depth checks revealed no major issues which would cast doubt on the Council's compliance with the code. Training is required to ensure full implementation of the Code and a structural approach to the QA process.</p>

Kerry County Council	
Total Value of Project Inventory: €460.7m	Value of Projects Subjected to In-Depth Check: €36.8m, representing 8% of the total project inventory.
<p>Projects:</p> <p>N70 Coad to Nedanone (€1.4m)</p> <p>N70 Laharn to Muingaphuca (€1.06m)</p> <p>N71 Looscaunagh Lough PR (€0.86m)</p> <p>N72 Gortanahaneboy West, P/Overlay (€0.61m)</p> <p>N21 Castleisland By-Pass (€32.20m)</p> <p>North Kerry Landfill Capping Phase 9 (€0.71m)</p>	
<p>Outcome:</p> <p>The in-depth review of the 6 projects confirmed that there is, in general, satisfactory compliance with the requirements of the PSC. However, it is recommended that written procedures clearly identify the processes and protocols required in relation to retention of documentation and post project evaluation.</p>	
<p>Conclusion:</p> <p>Overall the QA exercise has provided reasonable assurance to the management of Kerry County Council that the requirements of the PSC are being met. It is acknowledged that additional improvements are possible in both the compliance at project level and in the QA exercise.</p>	

Kildare County Council	
Total Value of Project Inventory: € 176.6m	Value of Project Subjected to In-Depth Check: €9.7m, representing 5.5% of the total project inventory
Project: Carlow By-Pass	
<p>Outcome:</p> <p>The Internal Audit Unit (IAU) carried out the in-depth check of the implementation phase of the</p>	

project and verified that the controls in place during the construction of the Carlow By Pass provide assurance that there was/is compliance with the PSC.

Conclusion:

The Quality Assurance process has provided an opportunity for relevant staff to gain experience and knowledge in relation to the PSC and the obligations it places on the spending of public monies. Any shortcomings identified have been addressed and this will continue to be monitored to ensure continued compliance with the PSC.

Kilkenny County Council	
Total Value of Project Inventory: €156,522,000	Value of Projects Subjected to In-Depth Check: €4,808,151, representing 3.1% of the total project inventory
Projects: Construction of 10 Units at Gaol Road Kilkenny (€1.2m) – under construction Construction of 6 Units at Rosehill, Kells Road, Kilkenny (€1.1m) – tender stage Capital Assistance Scheme (CAS) 5 Units at Brooke House, Thomastown (€0.094m) – tender stage CAS 12 Units at Friary Walk, Callan (€1.4m) – under construction	
Outcome: The in-depth checks revealed no major issues that would cast doubt on Kilkenny County Council's compliance with the PSC. However, the Council acknowledges that future in-depth checks are required in different areas and at different stages of the project life cycle.	
Conclusion: Further information sessions with appropriate staff are recommended. Focusing on VFM at all stages of projects and as part of the budgetary process can ensure high levels of compliance with the PSC.	

Laois County Council	
Total Value of Project Inventory: €340,534,793	Value of Projects Subjected to In-Depth Check: €23,449,701, representing 6.88% of the total project inventory
Projects: Portlaoise Main Drainage Scheme – Sewerage Improvement Works Network Contract	
Outcome: The opinion of the Internal Audit section is that the in-depth check of this project reveals substantial compliance with the PSC. There was a robust system of risk management, control and governance in place for the duration of the project and key milestones and objectives were met on an on-going basis. There is a clear audit trail and documentary back-up on file.	
Conclusion: The recommendations from the in-depth review were: Training should be provided for relevant staff to ensure substantial compliance with the PSC in all instances. The checklists applicable to the QA report should be used as a reference document for all	

staff undertaking projects to which the terms of the PSC may apply. Adequate levels of site investigations must be carried out at pre-tender stage for these types of projects to ensure that realistic tender prices are obtained.

Leitrim County Council	
Total Value of Project Inventory: €35m	Value of Projects Subjected to In-Depth Check: €3.3m, representing 9% of the total project inventory
<p>Projects: National Primary Road Maintenance & Improvement including Pavement Overlay between Moher and Drumgilra (€2.7m) – completed October 2014 Lough Rinn Rowing Course Phase 1 (€0.6m) – centre opened in October 2014, but not complete</p>	
<p>Outcome: The Auditors who conducted the in-depth reviews are satisfied that Leitrim County Council has engaged with and is implementing the various procedures and checklists stipulated in the PSC and subject to certain recommendations, satisfactory assurance exists to indicate that the Council is in compliance with the PSC.</p>	
<p>Conclusion: There is scope for making staff aware of records management requirements of the public spending code and also of the ways in which projects should be documented and reported, particularly at key decision points and milestones. Monitoring during implementation stages with regular team meetings to review progress is vital to ensure timeframes and budgets are met. Also post project reviews are vital in the whole process.</p>	

Limerick City & County Council	
Total Value of Project Inventory: €534.08m	Value of Projects Subjected to In-Depth Check: €48.4m representing 9% of the total project inventory
<p>Projects: City Centre Pedestrianisation (€6.2m) Operation of Fire Service (€11.9m) Gortadroma Development Fund (€30.3m)</p>	
<p>Outcome: Deloitte were assigned the task of completing the in-depth checks. Operation of the Fire Service was noted as being clearly defined and which encompassed a competitive process when spending public money. In relation to the City Centre Pedestrianisation and Gortadroma Development Fund projects, Deloitte noted that Limerick City & County Council are not fully compliant with the PSC requirements. Further work is required to implement all requirements relating to the appraisal, planning, implementation and post-project review stages of a project life cycle. Management is committed to implementing changes where appropriate.</p>	
<p>Conclusion: The results of the QA process are satisfactory. It is acknowledged that improvements are possible in both compliance at project level and in the QA exercise.</p>	

Longford County Council	
Total Value of Project Inventory: €54.4m	Value of Project Subjected to In-Depth Check: €1.05m, representing 2% of the total project inventory
Project: N5 Cartronlebagh Pavement Strengthening	
<p>Outcome:</p> <p>The review indicated overall satisfactory assurance that there is compliance with the PSC within Longford County Council. Two specific recommendations resulted from the review: 1) A specific Project Manager should be appointed to all projects; 2) a post project review should take place for all capital projects once they reach conclusion.</p>	
<p>Conclusion:</p> <p>Overall, the QA process has provided reasonable assurance to the management of Longford County Council that the requirements of the PSC are being met.</p>	

Louth County Council	
Total Value of Project Inventory: €461.5m	Value of Project Subjected to In-Depth Check: €12.2m, representing 2.5% of the total project inventory
Project: Ballymakenny Post Primary School – not yet completed	
<p>Outcome:</p> <p>There is a satisfactory level of compliance with the requirements of the PSC.</p>	
<p>Conclusion:</p> <p>Overall the QA process has provided reasonable assurance to the management of Louth County Council that the requirements of the PSC are being met.</p>	

Mayo County Council	
Mayo County Council stated that they are liaising with the Internal Auditors to commence a programme of in-depth reviews on a sample of projects for QA reports in future years.	
<p>Conclusion:</p> <p>Areas noted for improvement are the setting of performance targets for capital projects and procedures for checking State aid rules. The Council needs to develop a formal process for the carrying out of post project reviews on completed projects.</p>	

Meath County Council	
Total Value of Project Inventory: €409,760,000	Value of Projects Subjected to In-Depth Check: €25m representing 6.2% of the total project inventory
<p>Projects:</p> <p>Remedial Works Townspark Navan (€10m) – construction complete</p> <p>Meath County Council Corporate Headquarters (€15m) – on-going</p>	

Outcome:

The Internal Audit opinion is that the Remedial Works at Townspark Navan project provides limited assurance of compliance with the PSC. The review found that the standard of record-keeping was very poor, cost over-runs were about 8% and there was insufficient documentary evidence of compliance with procurement requirements.

The in-depth review of the Council Corporate Headquarters provided substantial assurance of compliance with the PSC.

Conclusion:

Projects selected for review in future years will aim to be more broadly representative of the scale and nature of the projects that the Council undertakes. All procedures and processes relating to current and capital expenditure will be re-examined and altered and improved where necessary. All sections will be made aware of the records management requirements of the PSC and of the way projects should be documented and recorded, particularly at key decision points and milestones and will be reminded that the appraisal and planning stages project work should be thorough and robust. Capital project spending codes will only be created in the financial management system where the project owner can demonstrate that the PSC requirements will be met in full.

Monaghan County Council	
Total Value of Project Inventory: €97.9m	Value of Project Subjected to In-Depth Check: €8.8m, representing 9% of the total project inventory
Project: Not Specified. However, there is only one project in the inventory valued at €8.8m which is: Clones Erne East Sports Project	
Outcome: The Internal Audit Unit's opinion is that the timeframe for carrying out the review was limited but that the project documentation available provides satisfactory assurance that there is compliance with the PSC. A formal report has been submitted to the Management Team within Monaghan County Council that included the following recommendations: (1) ensure relevant staff are aware of and understand their obligations in relation to the PSC and (2) ensure relevant staff are aware of the requirement on the Chief Executive to prepare an annual QA report for NOAC.	
Conclusion: Overall the QA process has provided reasonable assurance to the management of Monaghan County Council that the requirements of the PSC are being met.	

Offaly County Council	
Total Value of Project Inventory: €55m	Value of Projects Subjected to In-Depth Check: €3.7m, representing 6.7% of the total project inventory
Projects: Birr Active Travel (€1.5m) – under consideration Kylebeg, Banagher – 24 houses - Phase 1 (€2.2m) – on-going	

Outcome:

The Internal Audit Unit found satisfactory assurance of compliance with the PSC. Recommendations following the in-depth checks include standardisation of record keeping across the organisation and that initial appraisals should be clear and well documented.

Conclusion:

The in depth checks carried out on a selection of programmes revealed no major issues that would cast doubt on the Council's compliance with the PSC. It is acknowledged that additional staff training is required in order to ensure that future in-depth checks are suitably detailed to allow an assessment to be made of compliance with the Code.

Roscommon County Council	
Total Value of Project Inventory: €462.15m	Value of Project Subjected to In-Depth Check: €51.05m, representing 11% of the total project inventory
Project: N5 Ballaghaderreen By Pass	
Outcome: Roscommon County Council have stated that a number of controls were found to be in place that defined responsibilities and reporting requirements and meetings and project updates appeared to be regular and structured. The project was subject to cost benefit analysis modelling at different phases and costs were monitored on a monthly basis. No assessment of the eligibility of the expenditure was made during the course of the in-depth checking.	
Conclusion: There are areas in the reporting process that require further guidance which would be welcome prior to preparation of the 2015 QA report. The process highlighted that monitoring and review of projects is less structured for smaller scale projects and a need to develop further measures around quantification of outcomes and monitoring effectiveness. The Management Team have agreed to introduce an Accountability Statement to be signed by each budget holder acknowledging their obligations and responsibilities.	

Sligo County Council
Sligo County Council did not submit a report of an in-depth check of a selection of projects from its inventory or any conclusions from the quality assurance process.

South Dublin County Council	
Total Value of Project Inventory: €263.1m	Value of Projects Subjected to In-Depth Check: €16.5m representing 6.3% of the total project inventory
Project: North Clondalkin Library (€3.7m)	
Outcome: The audit opinion is that the controls in place in relation to the governance of the North Clondalkin Library provide substantial assurance of compliance with the PSC up to this stage of	

delivery of the project.
<p>Project: Energy Efficiency Programme 2014 (€1.7m)</p> <p>Outcome: Substantial assurance of compliance with the Code with no matters arising.</p>
<p>Project: Villages Initiative 2014-2016 (€5m) – Palmerstown Village</p> <p>Outcome: Satisfactory assurance of compliance with the PSC. Matters arising: cost over-run due to additional works.</p>
<p>Project: Grange Castle Central Carriageway (€3.2m)</p> <p>Outcome: Satisfactory assurance of compliance with the PSC. Matters arising: A Chief Executive's Order that appointed the Consulting Engineers made no reference to agreed fees or costs –fees should be clearly set out and included in Orders when appointing consultants.</p>
<p>Project: Playground Development 2014-2016 (€1.8m)</p> <p>Outcome: Satisfactory assurance of compliance with the PSC. Matters arising: the need for a formal project risk management process to incorporate the risk associated with play spaces.</p>
<p>Project: Multimodal Access to the Basketball Arena (€1.1m)</p> <p>Outcome: Satisfactory assurance of compliance with the PSC. Matters arising: final fees paid to the Consulting Engineers exceeded the original approved fee and the requisite Chief Executive's Order to authorise the additional fee payment is being prepared retrospectively.</p>
<p>Conclusion:</p> <p>The experience from the in-depth reviews will be raised at Management Level with a view to improving assurance in respect of the level of compliance from satisfactory to substantial and a more structured and formal approach to the process will be developed.</p>

Tipperary County Council	
Total Value of Project Inventory: €261.7m	Value of Projects Subjected to In-Depth Check: €11m, representing 4.2% of the total project inventory
<p>Projects:</p> <p>2 Projects were chosen for review but the description provided in the QA report is not clear or specific enough to identify which projects from the inventory were subjected to an in-depth check. Project 1 is a capital building project taken on by Tipperary County Council. Project 2 is a capital project under consideration relating to a road realignment.</p>	
<p>Outcome:</p> <p>The in-depth checks carried out by the Internal Audit Section indicated inadequate compliance with the PSC in the case of Project 1 and adequate compliance with the PSC in the case of Project 2. The Project 1 finding was mainly due to a lack of documentary evidence on file regarding the appraisal process and the planning and design phase. A number of recommendations were accepted by management in relation to decisions to retain existing service contractors and clear documentation of the lead up to such decisions.</p>	

Conclusion:

Overall the QA process has provided the management of Tipperary County Council with reasonable assurance that the requirements of the PSC are being adhered to. Training will be provided on the requirements of the PSC where necessary and greater emphasis on the importance of compliance with the PSC will need to be communicated to relevant staff.

Waterford City & County Council	
Total Value of Project Inventory: €210.3m	Value of Project Subjected to In-Depth Check: €3m, representing 1.4% of the total project inventory
Project: 20 Houses at Ballinroad, Dungarvan, Co Waterford	
Outcome: The conclusion from the in-depth check is that there is satisfactory compliance with the PSC in relation to the project reviewed, which is in the very early stages. It is recommended that this project be chosen for review again in 2017.	
Conclusion: Although there is a good level of compliance with the Code, there are areas that can be improved.	

Westmeath County Council	
Total Value of Project Inventory: €869m	Value of Projects Subjected to In-Depth Check: €23.4m, representing 3% of the total project inventory
Projects: Athlone Art Gallery €4.2m - completed N4 The Downs Grade Separation €19.2m – on-going	
Outcome: 4 recommendations resulted from the in-depth checks: 1) Introduce generic milestones/ performance indicators for all capital projects. 2) Develop a policy that ensures at least 5% of projects <€20m are subject to a post project review - the remaining projects should be subject to an in-house review. 3) Introduce a template 'Capital Project File' with the PSC in mind that can be used for all capital projects. 4) In framing policy on capital projects, the Council should issue clear guidance with regard to 'Grant Approval Date' and ensure no expenditure prior to that date is claimed from the Sanctioning Authority.	
Conclusion: The in-depth checks carried out revealed no major issues that would cast doubt on Westmeath County Council's compliance with the PSC. The Council will work to address the issues that arose in the in-depth checks.	

Wexford County Council	
Total Value of Project Inventory: €320.8m	Value of Projects Subjected to In-Depth Check: €11.7m representing 3.6% of the total project inventory

<p>Projects:</p> <p>8 House Scheme Shana Court (€1.2m) – Satisfactory Compliance – 0 recommendations</p> <p>Special Needs (9 houses) Ballyowen, Gorey (€1.2m) – Satisfactory Compliance – 0 recommendations</p> <p>Sheltered Housing at Kilanerin (€0.6m)– Satisfactory Compliance – 0 recommendations</p> <p>10 Housing Units at Riverchapel (€0.6m)– Satisfactory Compliance – 0 recommendations</p> <p>Active Town Travel Scheme (€0.6m) – Satisfactory Compliance – 0 recommendations</p> <p>Collection System Extension (€7.5m)– Partial Compliance – 1 recommendation</p>
<p>Outcome:</p> <p>There is in general satisfactory compliance with the PSC with only one specific recommendation arising in relation to the Collection System Extension which is a Water Services Project. The recommendation relates to the post project review and the need to agree who is responsible for carrying it out - Irish Water or the local authority.</p>
<p>Conclusion:</p> <p>Overall the QA exercise has provided reasonable assurance to the management of Wexford County Council that the requirements of the PSC are being met.</p>

Wicklow County Council	
Total Value of Project Inventory: €599,673,395	Value of Projects Subjected to In-Depth Check: €19.5m representing 6.8% of the total project inventory (excluding 3 completed road schemes totalling €311.7m)
<p>Projects:</p> <p>Oldcourt Energy Efficiency Scheme Phase 1 (€4.8m)</p> <p>Housing Construction Programme – Murphy Lands, Kilbride, Bray (€14.7m)</p>	
<p>Outcome:</p> <p><u>Oldcourt Energy Efficiency Scheme Phase 1</u> – the controls in place for the governance of this project give satisfactory assurance of compliance with the PSC. There were 3 recommendations for this project: 1) Bray Municipal District to continue its rigorous scrutiny and oversight of the project; 2) all necessary post project evaluations should be undertaken as appropriate; 3) appropriate procurement practices for the appointment of consultants are to be followed.</p> <p><u>Housing Construction Programme – Murphy Lands, Kilbride, Bray</u> – the controls in place for the governance of this project give substantial assurance of compliance with the PSC. This is an on-going project at an early level of implementation. There is a risk that compliance with the PSC may decrease when consultants and contractors are engaged to deliver the project. It is recommended that the Housing Directorate continue its rigorous oversight of the project.</p>	
<p>Conclusion:</p> <p>The in-depth checks carried out reveal no major issues that would cast doubt on Wicklow County Council’s compliance with the PSC. In order to meet PSC requirements in future years the Council needs to continue its rigorous scrutiny and oversight of projects and programmes, ensure that all necessary post project evaluations are undertaken as appropriate, follow appropriate procurement practices and ensure that the necessary project management requirements are undertaken.</p>	

APPENDIX 1

To all Chief Executives

12 March 2015

Dear Chief Executive,

I refer to the letter of 13 January 2014 from Marita Gonsalves of the Department of the Environment, Community and Local Government's Evaluation Unit regarding Public Spending Code obligations of local authorities and their subsidiary bodies. I understand that the manner of application of the Public Spending Code to the local government sector has been the subject of discussions subsequent to the issue of that letter. NOAC, which was established in July 2014, now has a role in the Quality Assurance process under Part A04 of the Code: 'Quality Assurance Compliance with the Code'.

The Public Spending Code is available at <http://publicspendingcode.per.gov.ie/> and detailed guidance on the Quality Assurance process is at <http://publicspendingcode.per.gov.ie/A04-Value-for-Money-Quality-Assurance-Requirement/>. This summarises the 5 steps in the procedure as:

- 1. Draw up inventories of projects/programmes at the different stages of the Project Life Cycle. It is expected that the Organisation's Finance Unit is best placed to draw up this inventory. They may have to consult with others to ensure that they have the full picture on projects that are at the appraisal/planning stage i.e. have yet to incur expenditure. The person responsible for the Quality Assurance process should be satisfied that they have a full and complete inventory.*
- 2. The Organisation's Finance Unit should publish summary information on its website of all procurements in excess of €2m, related to projects in progress or completed in the year under review. A new project may become a "project in progress" during the year under review if the procurement process is completed and a contract is signed. Department's should also publish details of the website references where its agencies have placed information on procurements over €2m.*
- 3. Complete the checklists contained in this guidance document. Only one of each checklist per Department/Agency is required. Checklists are not required for each project/programme. The QA process is based on a sample.*
- 4. Carry out a more in-depth check on a small number of selected projects/programmes*
- 5. Complete a short summary report for the Department of Public Expenditure & Reform. The report, which will be generated as a matter of course through compliance with steps 1-4, involves minimum administrative burden and should be submitted by the end of February in respect of the previous calendar year.*

In the case of the local government sector, the report under step 5 is to be submitted by the Chief Executive of the local authority to NOAC. NOAC will then issue an overall report based on its review

of the 31 local authority reports. In summary, therefore, the Quality Assurance process requires a yearly report from each Chief Executive consisting of an inventory of all expenditure, the website references where procurements in excess of €2m were published, the 7 completed checklist documents and a summary of the findings and lessons learned from an in-depth analysis of selected projects/ programmes.

The Evaluation Unit's letter of 13 January 2014 outlined the requirements and Public Spending Code website links applicable to steps 1, 2 and 3 (inventory, procurement and checklists). In relation to step 4, the Code requires this in-depth check to be carried out on projects/programmes to the value of at least 5% of the total value of all projects in the inventory. However, to allow flexibility, the 5% minimum can be achieved as an average over a 3-year period. The Code envisages that over a 3-5 year period, in-depth checks should have covered all 4 stages of a project life-cycle (appraisal, planning/design, implementation and review post implementation) and all scales (small, medium, large) of projects. The in-depth check looks in detail at the quality of the appraisal, planning or implementation work done. This may mean:

- examining a Cost Benefit Analysis for a large project,
- an appraisal of a project under the €20m threshold,
- looking at how the outputs and outcomes for a current expenditure programme are defined and whether the data exists for on-going monitoring and evaluation
- examining how a large project was managed or
- looking at a post-project review

and making a judgment on whether the CBA, post-project review etc. was of an acceptable standard. The check looks at how the decision was made initially, whether it was soundly based, whether it was well managed and reviewed in more depth when necessary, and may highlight deficiencies in compliance with the Code.

The summary information on the in-depth check that will be contained in the Chief Executive's report to NOAC is to include the local authority's judgment on the adequacy of the appraisal/ planning, implementation or Review work that it examined, the reasons why it formed these judgments and its proposals to remedy any inadequacies found during the Quality Assurance process.

Notwithstanding the requirement in the Code for the Quality Assurance summary report to be submitted by the end of February in respect of the previous year, the date being set by NOAC for receipt of the report in respect of 2014 is 31 May 2015 in order to allow sufficient time for the in-depth checks to be carried out where these have not already been done. Your co-operation with this extended deadline will be appreciated. The reports should be forwarded by email to info@noac.ie.

Yours sincerely,

Pat McLoughlin
Chairman

APPENDIX 2

NOAC Public Spending Code Quality Assurance Reports for Local Authorities - Compliance Checklist

Local Authority	Step 1: Project Inventories	Step 2: Online Publication of Summary Information of all Procurements in Excess of €10m	Step 3: 7 Checklists Completed	Step 4: In-Depth Check on selected projects/ programmes	Step 5: Summary Report
Carlow	Yes	No Procurement fell within the category in 2014	Yes	Yes	Yes
Cavan	Yes	Yes - link provided	Yes	Yes	Yes
Clare	Yes	No Procurement fell within the category in 2014	Yes	No	Yes
Cork City	Yes	Yes - link provided	Yes	Yes	Yes
Cork County	Yes	Yes - link provided	Yes	Yes	Yes
Donegal	Yes	No Procurement fell within the category in 2014	Yes	Yes	Yes
Dublin City	Yes	Yes - link provided	Yes	Yes	Yes
DLRCC	Yes	Yes - link provided	Yes	Yes	Yes
Fingal	Yes	No Procurement fell within the category in 2014	Yes	Yes	Yes
Galway City	Yes	No Procurement fell within the category in 2014	Yes	Yes	Yes
Galway County	Yes	Yes - link provided	Yes	Yes	Yes
Kerry	Yes	There is a link provided and they state that there is detail of 2 projects in excess of €10m. However, the link currently contains no information.	Yes	Yes	Yes
Kildare	Yes	Link provided although no procurement in excess of €10m in 2014	Yes	Yes	Yes
Kilkenny	Yes	No Procurement fell within the category in 2014	Yes	Yes	Yes
Laois	Yes	No Procurement fell within the category in 2014	Yes	Yes	Yes
Leitrim	Yes	No Procurement fell within the category in 2014	Yes	Yes	Yes
Limerick	Yes	Link provided although no procurement in excess of €10m in 2014	Yes	Yes	Yes
Longford	Yes	Link provided although no procurement in excess of €10m in 2014	Yes	Yes	Yes
Louth	Yes	Louth have stated that they published details of the one project that exceeded €10m on their website. However, no link is provided	Yes	Yes	Yes
Mayo	Yes	No Procurement fell within the category in 2014	Yes	No	Yes
Meath	Yes	No Procurement fell within the category in 2014	Yes	Yes	Yes
Monaghan	Yes	Link provided although no procurement in excess of €10m in 2014	Yes	Yes	Yes
Offaly	Yes	No Procurement fell within the category in 2014	Yes	Yes	Yes
Roscommon	Yes	Yes - link provided	Yes	Yes	Yes
Sligo	Yes	No information provided	Yes	No	No
SDCC	Yes	Link provided although no procurement in excess of €10m in 2014	Yes	Yes	Yes
Tipperary	Yes	Link provided although no procurement in excess of €10m in 2014	Yes	Yes	Yes
Waterford	Yes	No Procurement fell within the category in 2014	Yes	Yes	Yes
Westmeath	Yes	Yes - link provided	Yes	Yes	Yes
Wexford	Yes	Link provided although no procurement in excess of €10m in 2014	Yes, except Checklist 7	Yes	Yes
Wicklow	Yes	Link provided although no procurement in excess of €10m in 2014	Yes, except Checklist 3	Yes	Yes

	A	B	C	D	E	F	G	H	I	J	K	L
1	APPENDIX 3											
2	NOAC Public Spending Code Quality Assurance Reports for Local Authorities - Collated Inventories											
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
6	Carlow County Council											
7	Housing & Building											
8	14 Houses, St Patricks Park, Tullow			€ 1,700,000.00								
9	24 Houses, Moneybeg, Bagnalstown			€ 3,400,000.00								
10	5 Apartments, Maryborough St, Carlow						€1,000,000.00					
11	15 Houses, Leighlinbridge						€2,000,000.00					
12	6 Houses Bagnelstown						€800,000.00					
13	Maintenance/Improvement LA Housing								€1,900,000.00			
14	Support to Housing Capital Programme								€1,600,000.00			
15	RAS Programme								€5,100,000.00			
16	Housing Loans								€1,000,000.00			
17	Road Transportation and Safety											
18	Ballinacarrig Roundabout			€800,000.00								
19	NS Road Maintenance & Improvement								€600,000.00			
20	Regional Road Maintenance & Improvement								€1,600,000.00			
21	Local Road Maintenance & Improvement								€5,900,000.00			
22	Public Lighting								€700,000.00			
23	Water Services											
24	Water Supply								€2,500,000.00			
25	Waste Water Treatment								€2,100,000.00			
26	Development Management											
27	Development Management - Planning								€800,000.00			
28	Community & Enterprise Function								€700,000.00			
29	Economic Development & Promotion								€1,000,000.00			
30	Environmental Services											
31	Landfill Operation & Aftercare								€4,400,000.00			
32	Street Cleaning								€600,000.00			
33	Operation of Fire Service								€2,600,000.00			
34	Recreation and Amenity											
35	Operation of Library & Archival Service								€1,500,000.00			
36	Outdoor Leisure Areas Operations								€900,000.00			
37	Operation of Arts Programme								€1,100,000.00			
38	Agriculture, Education, Health and Welfare											
39	Education Support Services								€600,000.00			
40	Miscellaneous Services											
41	Administration of Rates								€4,300,000.00			
42	Local Representation/Civic Leadership								€900,000.00			
43	Motor Taxation								€600,000.00			
44	Agency & Recoupable Services								€1,100,000.00			
45												
46	Cavan County Council											
47	Housing & Building											
48	Construction of 5 units Derrylurgan Ballyjamesduff									€561,964.00		
49	Energy Retrofit Programme 2015									€1,036,029.00		
50	2014 Allocation - Housing Adaptation Grant Schemes for Older People and People with Disability										€1,304,688.00	
51	House Purchases 2014						€787,148.00					
52	A01 Maintenance/Improvement of LA Housing								€1,936,517.00			
53	A07 RAS Programme								€2,903,753.00			
54	Mullagh - Const. of 6 units			€660,000.00								
55	House Purchases 2015			€900,000.00								
56	Energy Retrofit Programme 2015			€600,000.00								

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
57		Voluntary Housing Capital Assistance Scheme			€901,798.00							
58	Road Transportation and Safety											
59	Correvan to Kiltomulty									€731,199.00		
60	N38 Virginia to Maghera Village Pavement Overlay									€982,941.00		
61	N3 Belturbet to Aghalane									€800,005.00		
62	Shannow to Ballinagh									€900,833.00		
63	Ballyconnell Relief Road									€7,197,381.00		
64	Road Realignment at Corduff to Ballytrust									€2,662,198.00		
65	Belturbet to Ballyconnell Realignment N87									€2,046,904.00		
66	Butlersbridge/Belturbet						€46,343,054.99					
67	Corduff to South of Killydoon						€19,795,322.00					
68	Dundavan Mullaghoran Realignment Scheme N55						€7,897,647.00					
69	Cavan Town Smarter Travel						€857,897.00					
70	Cavan Eastern Town Centre Access						€9,189,455.00					
71	B01 NP Road Maintenance and Improv								€1,242,336.08			
72	B02 NS Road Maintenance and Improv								€631,252.74			
73	B03 Regional Road Maintenance and Improv								€3,851,248.00			
74	B04 Local Road Maintenance and Improv								€9,586,841.00			
75	B05 Public Lighting								€586,248.95			
76	B09 Maintenance and Management of Car Parking								€902,101.45			
77	B11 Agency & Recoupable Services								€1,005,335.00			
78	N3 Virginia Main Street Safety Scheme			€615,000.00								
79	Multi -storey car park Cavan Town				€6,682,962.64							
80	Water Services											
81	2014 Annual Rural Water Capital Allocation Programme									€575,000.00		
82	Capital Replacement Fund Grant Aid - Group Water Schemes							€1,393,577.38				
83	C01 Operation and Maintenance of Water Supply								€2,286,739.00			
84	C02 Operationa nd Maintenance of Waste Water Treatment								€1,954,630.00			
85	C05 Admin of Group and Private Installations								€3,946,956.46			
86	Development Management											
87	Harnessing Natural Resources						€3,064,000.00					
88	Geopark						€1,137,355.91					
89	D02 Development Management								€859,867.05			
90	D06 Community and Enterprise Function								€1,166,177.00			
91	D09 Economic Development and Promotion								€968,122.00			
92	Environmental Services											
93	Mullagh Landfill									€2,595,525.00		
94	Corranure Landfill Cell 3 Capping									€2,659,561.41		
95	Kingscourt Landfill											
96	Corranure Cell 4 Development						€731,000.00					
97	E01 Operation, Maintenance and Aftercare of Landfill						€710,466.00					
98	E07 Waste Regulations, Monitoring and Enforcement								€633,900.00			
99	E11 Operation of Fire Service								€501,859.99			
100	E13 Water Quality, Air and Noise Pollution								€3,578,128.00			
101	Virginia Fire Station			€800,000.00					€601,366.72			
102	Remediation of Cootehill Landfill			€900,000.00								
103	Recreation and Amenity											
104	F02 Operation of Library and Archival Service								€1,637,727.00			
105	F05 Operation of Arts Programme								€1,213,806.00			
106	Virginia Library			€3,543,147.00								
107	Agriculture, Education, Health and Welfare											
108	G04 Veterinary Service								€556,300.57			
109	G05 Educational Support Services								€852,268.85			
110	Miscellaneous Services											

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
111	Purchase of Plant 2014									€726,505.85		
112	Belturbet Courthouse Development Association									€1,100,000.00		
113	H03 Administration of Rates								€2,555,151.40			
114	H09 Local Representation/Civic Leadership								€1,439,773.51			
115	H10 Motor Taxation								€713,525.24			
116	H11 Agency & Recoupable Services								€1,005,335.00			
117												
118	Clare County Council											
119	Housing & Building											
120	A01 Maintenance/Improvement LA Housing								€3,200,000.00			
121	A02 Housing Assessment, Allocation & Transfer								€700,000.00			
122	A03 Housing Rent & Tenant Purchase								€700,000.00			
123	A05 Administration of the Homeless Service								€600,000.00			
124	A06 Support to Housing Capital & Affordable Scheme								€800,000.00			
125	A07 RAS Programme								€3,600,000.00			
126	A08 Housing Loans Programme								€1,100,000.00			
127	A09 Housing Grants								€1,900,000.00			
128	House Construction Clonlara									€3,300,000.00		
129	Remedial Works Kilrush Housing Estate									€3,000,000.00		
130	Energy Efficiency Works 2014									€500,000.00		
131	Vacant Stock Returns 2014									€1,100,000.00		
132	Voluntary Housing Kilmaley									€2,400,000.00		
133	Cuan an Chlair - Housing Cahercalla									€2,100,000.00		
134	Road Transportation & Safety											
135	Ennis Flood Relief Scheme			€4,000,000.00								
136	2014 Storm Damage Repair Works						€17,600,000.00					
137	Shannon Bridge Crossing 2006 Onwards						€40,000,000.00					
138	Limerick Northern Distribution road						€140,000,000.00					
139	Fior Uisce Aughanteeroe Flood Relief Extension Works						€1,200,000.00					
140	Doolin Pier Development						€6,000,000.00					
141	B03 Regional Roads Maintenance & Improvement								€3,900,000.00			
142	B04 Local Road Maintenance & Improvement								€16,900,000.00			
143	B05 Public Lighting								€1,900,000.00			
144	B09 Maintenance & Management of Car Parking								€1,200,000.00			
145	2014 - N67 Mackinish Overlay									€500,000.00		
146	Water Services											
147	C01 Operation & Maintenance of Water Supply								€6,700,000.00			
148	C02 Operation & Maintenance of Waste Water Treatment								€4,000,000.00			
149	C03 Collection of Water & Waste Water Charges								€1,600,000.00			
150	C05 Admin of Group & Private Installations								€1,400,000.00			
151	C06 Support to Water Capital Programme								€600,000.00			
152	Development Management											
153	D01 Forward Planning								€1,300,000.00			
154	D02 Development Management								€1,500,000.00			
155	D03 Enforcement								€1,300,000.00			
156	D05 Tourism Development & Promotion								€6,000,000.00			
157	D06 Community & Enterprise Function								€700,000.00			
158	D09 Economic Development & Promotion								€1,100,000.00			
159	Other Projects											
160	Ennis Market			€1,800,000.00								
161	Burren Tourism Conservation - EU LIFE Project						€2,200,000.00					
162	Clare County Council Playground Grant Scheme									€2,200,000.00		
163	Environmental Services											
164	E01 Operation, Maintenance & Aftercare of Landfill								€1,700,000.00			

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
165	E02 Op&Maint of Recovery & Recycling Facilities								€1,700,000.00			
166	E05 Litter Management								€900,000.00			
167	E06 Street Cleaning								€1,700,000.00			
168	E07 Waste Regulations, Monitoring & Enforcement								€700,000.00			
169	E10 Safety of Structures & Places								€800,000.00			
170	E11 Operation of the Fire Service								€4,000,000.00			
171	E12 Fire Prevention								€800,000.00			
172	E13 Water Quality, Air & Noise Pollution								€900,000.00			
173	Recreation & Amenity											
174	County Library				€8,500,000.00							
175	F01 Operation & Maintenance of Leisure Facilities								€1,800,000.00			
176	F02 Operation of Library & Archival Service								€4,100,000.00			
177	F03 Op,Maintenance & Implementation of Outdoor Leisure Areas								€2,000,000.00			
178	F05 Operation of Arts Programme								€1,200,000.00			
179	Agri/Educ/Health/Welfare											
180	G04 Veterinary Service								€600,000.00			
181	G05 Educational Support Services								€2,000,000.00			
182	Miscellaneous Services											
183	H03 Administration of Rates								€8,400,000.00			
184	H09 Local Representation/Civic Leadership								€2,000,000.00			
185	H10 Motor Taxation								€1,400,000.00			
186												
187	Cork City Council											
188	Housing & Building											
189	27 Washington St & 5/6 James St			€610,000.00								
190	Housing Voids Programme 2015				€8,750,000.00							
191	Doughcloyne Inn Lease						€2,430,000.00					
192	CAS - Galtan Properties 12/13						€1,330,000.00					
193	St Anthony's Group HSG Scheme						€4,350,000.00					
194	Cork North West Rgeneration Project						€12,490,000.00					
195	Fabric Upgrade & Job Stimulus						€5,800,000.00					
196	Burkes Ave/Gerald Griffin Street						€3,100,000.00					
197	Lovers Walk Farranree Turnkey						€540,000.00					
198	Glen PH.2 BLDG & Commun Centre						€6,400,000.00					
199	Spring Lane Electrical Upgrade						€640,000.00					
200	3 Infill Units Churchfield						€540,000.00					
201	Revolving Fund Vacant Houses						€620,000.00					
202	Void Recovery Programme						€4,410,000.00					
203	Greenvale Boreenmanna Rd Calf						€640,000.00					
204	Maintenance of LA Housing								€13,460,000.00			
205	Traveller Accommodation Management								€960,000.00			
206	Service Support Costs								€1,730,000.00			
207	Assessment of Housing Needs, Allocation & Transfers								€600,000.00			
208	Debt Management & Rent Assessment								€630,000.00			
209	Housing Estate Management								€2,220,000.00			
210	Service Support Costs								€3,490,000.00			
211	Homeless Service								€5,280,000.00			
212	Loan Charges								€1,420,000.00			
213	RAS Operations								€7,510,000.00			
214	Loan Interest & Other Charges								€1,060,000.00			
215	Disabled Persons Grant								€2,150,000.00			
216	McSwiney Hall Refurbishment									€550,000.00		
217	Relocate, Conveyance Fit Out									€720,000.00		
218	Refurb Flats Spriggs Road									€4,900,000.00		

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4		Current	Capital				> €0.5m			> €0.5m		
		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
5												
219	Road, Transport & Safety											
220	Skehard Rd Church Rd Junction Improvement			€5,000,000.00								
221	Bandon/Sarsfield Rd Flyover						€50,000,000.00					
222	Cornmarket Streetscape & Canopy						€2,620,000.00					
223	Green Route-Model Farm Road						€1,950,000.00					
224	Quay Wall Remedial Works						€1,000,000.00					
225	Skehard Road Realignment						€1,890,000.00					
226	Blackrock Harbour Remediation						€1,500,000.00					
227	Boreenmanna Road Realignment						€790,000.00					
228	Cork Cycle Network						€1,960,000.00					
229	Jack Lynch Tunnel Upgrade						€8,550,000.00					
230	Kyrls Quay Realignment Project						€1,140,000.00					
231	Parnell Place Improvement Scheme						€2,710,000.00					
232	Kent Station to City Centre						€1,700,000.00					
233	Cycle Route UCC to City Centre						€2,250,000.00					
234	Ballyvolane to City Cen Cycle						€650,000.00					
235	Hollyhill Access Road						€2,600,000.00					
236	City Centre Management Plan						€920,000.00					
237	Update of CASP Transport Model						€540,000.00					
238	Barrack St Renewal Phase II						€1,200,000.00					
239	Cork City Bridges Rehabilitation						€1,260,000.00					
240	NP General Maintenance								€2,110,000.00			
241	Local Road Surface/Reconst./Overlay								€550,000.00			
242	Local Roads General Maintenance								€5,880,000.00			
243	Service Support Costs								€1,320,000.00			
244	Public Lighting Operating Costs								€1,720,000.00			
245	Public Lighting Improvement								€1,090,000.00			
246	Traffic Management								€2,030,000.00			
247	Traffic Maintenance								€800,000.00			
248	Service Support Costs								€1,950,000.00			
249	School Wardens								€610,000.00			
250	Maintenance & Management of Car Parks								€1,660,000.00			
251	Parking Enforcement								€840,000.00			
252	Service Support Costs								€1,730,000.00			
253	Administration of Roads Capital Programme								€1,050,000.00			
254	Shandon Area Street Scape Renew									€4,440,000.00		
255	Barrack Street Public Realm Proj									€740,000.00		
256	Water Services											
257	Water Plants & Networks								€8,430,000.00			
258	Service Support Costs								€980,000.00			
259	Waste Plants & Networks								€12,380,000.00			
260	Service Support Costs								€530,000.00			
261	Corporate & External Affairs Programme											
262	North Mon Project						€4,000,000.00					
263	New Hollyhill Library						€3,250,000.00					
264	National Diaspora Center						€1,000,000.00					
265	Elizabeth Fort						€2,280,000.00					
266	Purchase of 1 Lapps Quay						€870,000.00					
267	Development Management											
268	Stapleton House, Oliver Plunkett Street						€660,000.00					
269	8-9 Parnell Place						€1,250,000.00					
270	Boole House Redevelopment Project						€610,000.00					
271	Statutory Plans & Policy								€820,000.00			
272	Planning Control								€1,370,000.00			

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5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
273	Service Support Costs								€660,000.00			
274	Tourism Promotion								€790,000.00			
275	Economic Development & Promotion								€1,160,000.00			
276	Enterprise, Job & Innovation								€680,000.00			
277	Environmental Services											
278	Development of Marina Park						€510,000.00					
279	Landfill Void Space Contract 9						€10,010,000.00					
280	Mardyke Gardens						€2,600,000.00					
281	Lee Rowing Club Slipway						€600,000.00					
282	Electricity Generation @ Kinsale Rd Landfill						€1,600,000.00					
283	Fitzgerald's Park Playground						€610,000.00					
284	Event Centre						€21,500,000.00					
285	Landfill Operations								€1,290,000.00			
286	Service Support Costs								€520,000.00			
287	Recycling Facilities Operations								€1,230,000.00			
288	Street Cleaning								€5,730,000.00			
289	Service Support Costs								€1,330,000.00			
290	Maintenance of Burial Grounds								€1,090,000.00			
291	Operation of Fire Service								€14,260,000.00			
292	Service Support Costs								€1,090,000.00			
293	Fire Prevention & Education								€1,220,000.00			
294	Leisure Facilities Operations								€1,050,000.00			
295	Library Service Operation								€4,760,000.00			
296	Service Support Costs								€1,790,000.00			
297	Parks, Pitches & Open Spaces								€6,960,000.00			
298	Service Support Costs								€1,610,000.00			
299	Operation of Arts								€1,420,000.00			
300	Agri/Educ/Health/Welfare											
301	Payment of Higher Education Grants								€1,500,000.00			
302	Miscellaneous Services											
303	BPI CRM Initiative						€5,000,000.00					
304	Debt Management Service Rates								€720,000.00			
305	Refunds & Irrecoverable Rates								€7,050,000.00			
306	Service Support Costs								€530,000.00			
307	Coroner Fees & Expenses								€650,000.00			
308	Representational Payments								€510,000.00			
309												
310	Cork County Council											
311	Housing & Building											
312	Masseytown Social Housing			€1,000,000.00								
313	Kilnagleary Social Housing				€9,000,000.00							
314	Clonakilty, Beech Grove Social Housing				€8,000,000.00							
315	Ballincollig, Poulavone Social Housing				€8,000,000.00							
316	County Hall Motor Tax Building			€1,200,000.00			€600,000.00					
317	County Hall Teagasc Buidling			€1,000,000.00								
318	Maintenance & Improvement of LA Housing								€9,191,635.00			
319	Housing Assessments, Allocations & Transfers								€1,241,425.00			
320	Housing Rent Administration								€1,467,964.00			
321	Support to Housing Capital Programme								€3,334,735.00			
322	RAS Programme								€8,600,877.00			
323	Housing Loans								€5,783,179.00			
324	Housing Grants								€5,441,557.00			
325	Fermoy, Oliver Plunkett Hill Social Housing						€1,500,000.00					
326	Capital Assistance Scheme Renovations Sheltered Housing						€1,450,000.00					

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5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
327	Ordinary Social Housing Scheme AIB properties						€1,058,500.00					
328	Camden Fort Meagher Renovation						€1,500,000.00					
329	Part V Affordable No 1,2,4 The Nest									€565,000.00		
330	Part V Social 5 Units Spittal Cloyne									€615,000.00		
331	Part V Affordable 3,5,7,8 Gagganstown									€719,688.00		
332	Part V Affordable 5 Units Grillough Lismire									€934,371.00		
333	Part V Affordable 7 Units Greenane Kanturk									€1,335,000.00		
334	Housing Miscellaneous									€531,900.00		
335	Social Leasing Scheme 1-6 Copper Point									€1,475,836.00		
336	Social Housing 3 Units Cois Maigh									€1,230,000.00		
337	Part V Affordable 16 Units Maple Woods									€2,630,174.00		
338	Social Leasing Scheme 31 Units Maple Woods									€2,268,268.00		
339	Energy Efficiency North									€527,000.00		
340	Voids Programme									€574,080.00		
341	Road Transportation & Safety											
342	Skibbereen Flood Relief Scheme				€13,400,000.00		€7,000,000.00					
343	Bandon Flood Relief Scheme				€10,000,000.00							
344	Haulbowline Remediation				€10,000,000.00							
345	N25 Castlemartyr East			€1,200,000.00								
346	N25 Killeagh Village			€2,200,000.00								
347	N72 Killetra Pavement Strengthening			€800,000.00								
348	N72 Lacknamona to Carrig, Templenoe Pavement Strengthening			€1,550,000.00								
349	N72 Carrig to Ballygriffin Realignment			€3,500,000.00								
350	NP Road Maintenance & Improvement								€896,805.00			
351	NS Road Maintenance & Improvement								€967,095.00			
352	Regional Road Maintenance & Improvement								€21,406,932.00			
353	Local Road Maintenance & Improvement								€36,922,318.00			
354	Public Lighting								€4,962,419.00			
355	Traffic Management Improvement								€506,775.00			
356	Road Safety Promotion & Education								€506,166.00			
357	Car Parking								€2,100,338.00			
358	Support to Roads Capital Programme								€1,052,240.00			
359	Agency & Recoupable Services								€1,056,374.00			
360	Haulbowline Remediation Phase 1						€8,000,000.00					
361	Macroom Streets Pavement						€764,936.00					
362	Buttevant Street Design						€3,571,541.00					
363	Buttevant North N20 Realignment						€543,665.00					
364	Cork Road Rehabilitations						€2,027,956.00					
365	Mallow Street Scape & Urban Design						€1,000,000.00					
366	Ballyvourney Macroom Ballincollig Design						€10,640,790.00					
367	Clonakilty Town Resurfacing & Drainage						€2,417,000.00					
368	Carrigaline Western Relief Road						€1,650,756.00					
369	Bantry Relief Road						€1,500,000.00					
370	Killeagh Village Pavement Strengthening						€1,200,000.00					
371	Mallow Boardwalk						€1,000,000.00					
372	Kinsale Long Quay Carpark						€900,000.00					
373	N22 Ballyvourney Macroom						€150,000,000.00					
374	N28 Cork Ringaskiddy						€130,000,000.00					
375	N20 Buttevant Street						€4,000,000.00					
376	Blarney-Macroom-Bandon-Kinsale Surfacing Contract						€1,347,298.00					
377	Cobh & East Cork MD Surfacing Contract						€1,849,455.00					
378	Kanturk-Mallow-Fermoy MD Surfacing Contract						€1,347,654.00					
379	Ballincollig Carrigaline MD Surfacing Contract						€845,376.00					
380	Sheeps Head Sea Wall Rehabilitation Project									€502,000.00		

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4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
381	Clonakilty Town Overlay									€2,880,000.00		
382	West Cork MD Surfacing Contract 2015									€1,254,748.00		
383	Fermoy North Flood Relief Scheme									€38,700,000.00		
384	Clarkes/Moneygourney Road Improvement Scheme									€649,000.00		
385	NTA Carrigaline Green Route Ph2									€950,000.00		
386	Ballinascarthy N71 Road Strengthening									€947,917.00		
387	Scart-Kildorrerry N73 Pavement Strengthening									€676,014.00		
388	Cork Harbour Main Drainage Scheme									€5,956,639.00		
389	Cobh Landslide Programme									€1,285,006.00		
390	Water Services											
391	Water Supply								€23,077,041.00			
392	Waste Water Treatment								€9,013,983.00			
393	Collection of Water Charges								€805,988.00			
394	Public Conveniences								€955,806.00			
395	Group Scheme Administration								€889,993.00			
396	Agency & Recoupable Services								€2,738,412.00			
397	Local Authority Water								€798,228.00			
398	Development Contributions - Sewerage S48 Clonakilty						€1,000,000.00					
399	District Metered Areas									€576,857.00		
400	Clonakilty Sewerage Scheme									€4,934,965.00		
401	Waste Water Treatment									€921,685.00		
402	Development Management											
403	Forward Planning								€2,067,076.00			
404	Development Management								€6,369,413.00			
405	Planning Enforcement								€787,854.00			
406	Industrial & Commercial Facilities								€714,794.00			
407	Tourism Development & Promotion								€839,577.00			
408	Commercial & Enterprise Function								€590,489.00			
409	Unfinished Housing Estates								€571,242.00			
410	Economic Development & Promotion								€5,036,343.00			
411	Heritage & Conservation Services								€625,572.00			
412	Agency & Recoupable Services								€791,475.00			
413	Economic Development Fund						€1,000,000.00					
414	Development Charges Holding Fund						€1,000,000.00					
415	Development Contributions - Parking Middleton						€1,170,000.00					
416	North Vacant Property Programme						€619,606.00					
417	Purchase of Former Radon Building in Mallow						€570,000.00					
418	Economic Development									€951,932.00		
419	Environmental Services											
420	Landfill Operation & Aftercare								€4,102,420.00			
421	Recovery & Recycle Facility Operations								€6,292,686.00			
422	Litter Management								€1,146,806.00			
423	Street Cleaning								€1,542,299.00			
424	Waste Regs, Monitoring & Enforcement								€1,073,841.00			
425	Maintenance of Burial Grounds								€2,616,633.00			
426	Safety of Structures & Places								€1,660,756.00			
427	Operation of Fire Service								€11,933,845.00			
428	Fire Prevention								€869,172.00			
429	Water Quality,Noise & Air Pollution								€1,263,530.00			
430	Purchase of 4 Fire Appliances						€1,200,000.00					
431	Recreation & Amenity											
432	Milan Expo Building Relocation			€1,000,000.00								
433	Library Services			€3,000,000.00								
434	Mobile Library			€750,000.00								

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4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
435	Dunmanway Swimming Pool			€5,000,000.00			€5,100,000.00					
436	Leisure Facilities Operation								€1,878,932.00			
437	Operation of Library & Archive								€7,262,655.00			
438	Outdoor Leisure Areas Operation								€3,198,933.00			
439	Commercial, Sport & Recreation Development								€1,895,450.00			
440	Operation of Arts Programme								€1,313,863.00			
441	Operation & Maintenance of Piers & Harbours								€768,265.00			
442	Ballinascarty/Courtmacsharry Greenway						€1,000,000.00					
443	Spike Island Renovation									€1,500,000.00		
444	Council Construction West Cork Arts Centre									€1,875,260.00		
445	Baltimore Harbour Pier Upgrade									€1,375,260.00		
446	National Disability Strategy									€516,061.00		
447	Agri/Educ/Health/Welfare											
448	Veterinary Services								€2,214,932.00			
449	Educational Support Services								€3,928,930.00			
450	Miscellaneous Services											
451	Profit & Loss Machinery Account								€6,561,822.00			
452	Profit & Loss Stores Account								€832,426.00			
453	Administration of Rates								€18,329,434.00			
454	Operation Morgue/Coroner Costs								€582,683.00			
455	Local Representation/Civic Leadership								€3,266,449.00			
456	Motor Taxation								€2,733,786.00			
457	Agency & Recoupable Services								€11,002,787.00			
458	Corporate Building Costs								€7,907,616.00			
459	General Corporate Services								€3,514,954.00			
460	ICT								€3,827,383.00			
461	Human Resource Function								€4,144,905.00			
462	Finance Function								€2,052,958.00			
463	Pensions & Lump Sum Costs								€18,127,647.00			
464	IT Infrastructure Refresh						€1,000,000.00					
465	Purchase of Machinery Yard Plant Wst						€590,000.00					
466	North Cork Plant Replacement						€2,788,000.00					
467	Purchase of Machinery Yard Plant North Cork									€824,000.00		
468	Purchase of Machinery Yard Plant South									€664,000.00		
469												
470	Donegal County Council											
471	Housing & Building											
472	Maintenance/Improvement of LA Housing								€4,712,742.00			
473	Housing Assessment, Allocation & Transfer								€1,246,597.00			
474	Housing Rent & Tenant Purchase Admin								€1,123,488.00			
475	Support to Housing Capital & Affordable Programme								€1,841,042.00			
476	RAS Programme								€3,360,778.00			
477	Housing Loans								€1,377,991.00			
478	Housing Grants								€815,884.00			
479	Donegal Women's Voluntary Housing V24 Refuge						€822,608.00					
480	Anvers Voluntary Housing						€710,000.00					
481	Lettermacaward 13 Houses						€2,700,000.00					
482	County House Renovations Phase 2						€600,000.00					
483	Dungloe 30 Houses									€4,947,000.00		
484	Newtowncunningham 14 Social Houses									€1,308,000.00		
485	Road Transportation & Safety											
486	N56 Pavement Strengthening (Duncan's Bridge)			€830,000.00								
487	NP Road Maintenance & Improvement								€1,416,981.00			
488	NS Road Maintenance & Improvement								€1,623,913.00			

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5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
489	Regional Road Maintenance & Improvement								€13,075,922.00			
490	Local Road Maintenance & Improvement								€22,095,862.00			
491	Public Lighting								€2,494,098.00			
492	Maintenance & Management of Car Parking								€995,752.00			
493	Support to Roads Capital Prog								€926,811.00			
494	National Roads Office Administration								€1,815,291.00			
495	N14/N15 to A5 Link						€18,400,000.00					
496	N14 Letterkenny to Lifford						€154,000,000.00					
497	N56 Mountcharles to Inver						€25,700,000.00					
498	N15 Ballybofey/Stranorlar Bypass						€191,000,000.00					
499	N13 Stranorlar to Derry						€430,900,000.00					
500	N15 Lifford to Stranorlar/Ballybofey						€166,500,000.00					
501	N56 Lterkenny Relief Road (Bonagee Link)						€22,500,000.00					
502	Clar Barnes Realignment Scheme						€38,000,000.00					
503	Ballyshannon/Bundoran Bypass						€83,307,302.00					
504	N14 Letterkenny to Lifford						€3,580,501.00					
505	N56 Mcharles to Inver						€8,411,371.00					
506	N56 Dungloe to Glenties						€72,000,000.00					
507	N56 Coolboy Kilmacrennan Realignment 2011						€9,800,000.00					
508	N15 Blackburn Bridge Realignment Scheme						€7,940,000.00					
509	N56 Crolly to Dore Jct Realignment						€761,751.00					
510	Port Bridge Roundabout						€1,200,000.00					
511	Wild Atlantic Way						€770,000.00					
512	Cockhil Bridge						€3,000,000.00					
513	National Cycle Network: Donegal									€507,000.00		
514	Imp South Donegal Northern Route Contract 4									€7,495,000.00		
515	Tirlin to Drumnaraw School N56									€2,215,217.00		
516	N56 Fanaboy Upper									€626,613.00		
517	Annual Bridge Strengthening Programme									€2,000,000.00		
518	Water Services											
519	Operation & Maintenance of Water Supply								€14,311,961.00			
520	Operation & Maintenance of Waste Water Treatment								€3,652,037.00			
521	Collection of Water & Waste Water Charges								€898,260.00			
522	Support to Water Capital Programme								€1,637,563.00			
523	Bunbeg Derrybeg Sewers						€3,015,000.00					
524	Lough Mourne Water Con Pipe Replacement						€749,205.00					
525	Townawilly GWS upgr 2003						€658,206.00					
526	Rural Water DBO 2003						€964,691.00					
527	Malin Sewerage Scheme									€3,147,000.00		
528	Lough UNSHN WS SCH									€3,044,000.00		
529	Laghey Drain Network									€1,161,000.00		
530	BallyShannon Sewerage Scheme Major									€9,318,000.00		
531	Rossnowlagh Sewerage Scheme									€6,161,000.00		
532	Killybegs Sewerage Scheme									€20,377,000.00		
533	Bundoran Sewerage Scheme									€1,400,000.00		
534	Letterkenny SS Enlargement									€42,850,000.00		
535	Lough Mourne Intake Raw Water Main									€12,800,000.00		
536	Non Domestic Metering Project									€9,255,000.00		
537	Goldrum Water Treatment Works Filter Upgrade									€544,613.00		
538	St Johnston SS Small 2002									€738,535.00		
539	Donegal Bay Group DBO									€33,407,000.00		
540	Dungloe/Glenties SS DBO Major Capital Construction									€1,291,000.00		
541	Dgl Bay Group B Const Bund Kilb Glen Convoy									€2,298,000.00		
542	Donegal Towns & Villages Sewerage Schemes									€1,104,000.00		

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3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
543	Letterkenny Sewerage Scheme									€1,012,000.00		
544	Tully GWS Up GR 2003									€1,375,000.00		
545	Development Management											
546	Rural Development Programme				€12,900,000.00							
547	IDA - Roads & Services Upgrade Works						€500,000.00					
548	Forward Planning								€717,899.00			
549	Development Management								€2,561,162.00			
550	Enforcement								€994,623.00			
551	Tourism Development & Promotion								€1,083,989.00			
552	Community & Enterprise Function								€3,031,592.00			
553	Economic Development & Promotion								€1,978,073.00			
554	Lifford Urban Renewal 2009									€633,327.00		
555	Harbour Development Scheme/Marine Leisure & Tourism									€705,000.00		
556	Environmental Services											
557	Ballyshannon Fire Station			€800,000.00								
558	Bundoran Fire Station			€800,000.00								
559	Glencolmcille Fire Station			€800,000.00								
560	Lifeboat Berth at Buncrana			€500,000.00								
561	Groyne at Magheraroarty			€500,000.00								
562	Answer Project						€2,000,000.00					
563	Operation, Maintenance & Aftercare of Landfill								€1,992,684.00			
564	Operation & Maintenance of Recovery & Recycling Facilities								€527,836.00			
565	Litter Management								€1,177,306.00			
566	Safety of Structures & Places								€586,489.00			
567	Operation of Fire Service								€5,606,027.00			
568	Water Quality, Air & Noise Pollution								€563,759.00			
569	Coastal Protection								€562,423.00			
570	Moville Fire Station									€1,008,565.00		
571	Complete Info Systems Sanitary									€534,316.00		
572	Recreation & Amenity											
573	Leenan Pier			€1,000,000.00								
574	Gola Island Pier			€1,000,000.00								
575	Donegal Town Branch Library			€1,800,000.00								
576	Operation & Maintenance of Leisure Facilities								€1,400,576.00			
577	Operation of Library & Archival Service								€3,516,876.00			
578	Operation, Maintenance & Improvement of Outdoor Leisure Areas								€2,162,178.00			
579	Operation of Arts Programme								€1,903,474.00			
580	Operation & Maintenance of Piers & Harbours								€1,715,261.00			
581	Rathmullan Pier Refurbishment						€2,600,000.00					
582	Rannagh Pier						€2,800,000.00					
583	Sail West INTERREG IV A						€5,949,211.00					
584	Riverlinks Project						€1,878,277.00					
585	Termon Project Pettigo PEACE III						€7,435,456.00					
586	The Termon Project - Adopt						€509,879.00					
587	Greencastle Harbour & Breakwater Project						€40,000,000.00					
588	Ballybofey/Stranorlar Leisure Centre						€7,500,000.00					
589	Sliabh Liag Communications & Marketing						€5,000,000.00					
590	Barrack Hill Phase 1 Construction									€626,074.00		
591	Agri/Educ/Health/Welfare											
592	Veterinary Services								€600,820.00			
593	Educational Support Services								€2,634,914.00			
594	Miscellaneous Services											
595	SICAP			€1,480,935.00								
596	Profit/Loss Machinery Account								€6,028,853.00			

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5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
597	Administration of rates								€9,946,825.00			
598	Local Representation/Civic Leadership								€1,508,134.00			
599	Motor Taxation								€1,927,192.00			
600	Agency & Recoupable Services								€6,018,538.00			
601	Freshwater Pearl Mussel Project						€2,300,000.00					
602	Ballynacarrick Phase 1&2 Restoration						€1,916,501.00					
603	Storm Damage 2014 Programme						€700,000.00					
604	Spaceial NorthWest INTERREG IVA									€507,458.00		
605	Reconciliation through the Riverine IFI									€952,199.00		
606	Ardara 2001-2006 Programme									€602,123.00		
607												
608	Dublin City Council											
609	Housing & Building											
610	St Bricans Park			€1,788,724.00								
611	Special Needs Adaptation Traveller Accommodation			€800,000.00								
612	Feasibility of Land for Development - Travellers			€3,100,000.00								
613	Kylemore Grove Rebuilds			€550,000.00								
614	St Margarets Park Day House Upgrade			€2,500,000.00								
615	Longfields Supported Temporary Accommodation			€700,000.00								
616	Demolition Contract No 9 BRL			€3,600,000.00								
617	Maintenance & Improvement of LA Housing								€61,000,000.00			
618	Housing Assessment Allocation & Transfer								€5,700,000.00			
619	Housing Rent & Tenant Purchase Admin								€9,400,000.00			
620	Housing Community Development Support								€20,900,000.00			
621	Administration of the Homeless Service								€56,100,000.00			
622	Support to Housing Capital & Affordable Programme								€8,000,000.00			
623	RAS Programme								€25,600,000.00			
624	Housing Loans								€16,900,000.00			
625	Housing Grants								€10,900,000.00			
626	Redevelopment of Buttercup Park						€8,800,000.00					
627	Maxwell Road						€2,338,887.00					
628	Charlemont Area Urban Framework Plan						€11,800,000.00					
629	Dominick Street						€27,399,999.00					
630	Croke Villas						€11,725,000.00					
631	Dolphin House						€18,500,000.00					
632	St Therasas Gardens Redevelopment						€17,200,000.00					
633	Purchase of Houses						€6,000,000.00					
634	Refurbishment Costs Purchased Property						€2,550,000.00					
635	Vacant Houses						€21,400,000.00					
636	Energy Efficiency Works						€5,955,947.00					
637	Crampton Buildings Redevelopment						€5,500,000.00					
638	Pyrite Capital Cost Centre						€4,119,675.00					
639	Regulatory Building Standards						€500,000.00					
640	Fall Arrest Systems						€500,000.00					
641	Cluid Emerald						€5,292,692.00					
642	Chas Fr Scully House Construction						€17,296,613.00					
643	Calf Funding - Voluntary Leasing Projects						€10,000,000.00					
644	Sophia 61/61 Sean McDermott Street						€616,672.00					
645	HM Extensions						€900,000.00					
646	Priory Hall Security & Misc Charges						€35,854,776.00					
647	Silloque 4 Pyrite Remedial Works						€1,200,000.00					
648	Liberty House Phase 2									€15,400,000.00		
649	St Michaels Estate 4 Acre Site Phase 1									€25,250,000.00		
650	Bluebell Road Completion Contract									€4,000,000.00		

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4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
651	Thomas Davis Street West Inchicore									€3,390,367.00		
652	Bunratty Road Phase 2									€4,276,408.00		
653	Fr Scully House Rent									€4,230,118.00		
654	The Finglas Womens Centre									€834,580.00		
655	Balcurris Park Phase D									€1,905,023.00		
656	Silloogue Avenue Drainage									€350,000.00		
657	District Heating - Satellite Boiler Plants									€2,911,561.00		
658	Infrastructure Taking in Charge Works									€837,918.00		
659	Demolition Completion Works Site Reinstatement									€1,327,504.00		
660	Coultry 6 Housing Park & Roads									€602,000.00		
661	Road, Transport & Safety											
662	Blackhorse Avenue Sec 2 Roads Improvement Scheme			€2,000,000.00								
663	Newcomen Bridge Widening			€1,200,000.00								
664	Royal Canal North Strand - Phibsborough Road			€3,500,000.00								
665	Royal Canal Premium Cycle Route Phase 2			€4,400,000.00								
666	Liffey Cycle Route				€13,000,000.00							
667	Chapelizod Bypass Bus Lane Widening - NTA Design			€2,300,000.00								
668	Replacing Public Lighting Poles			€3,000,000.00								
669	Regional Road Maintenance & Improvement								€7,500,000.00			
670	Local Road Maintenance & Improvement								€22,400,000.00			
671	Public Lighting								€9,600,000.00			
672	Traffic Management Improvement								€17,700,000.00			
673	Road Safety Promotion/Education								€3,200,000.00			
674	Maintenance & Management of Car Parking								€11,800,000.00			
675	Support to Roads Capital Prog								€3,400,000.00			
676	Agency & Recoupable Service								€3,300,000.00			
677	Kilmainham Civic Space						€2,300,000.00					
678	Transport Assett Management System						€3,925,398.00					
679	Refurbishment of Footpaths						€500,000.00					
680	Swords Road QBC						€410,000.00					
681	S2S Cycle/Walkway Scheme Bull Road to Causeway Rd						€6,600,000.00					
682	Construction Supervision Grafton Street Works						€3,000,000.00					
683	Rialto Area Improvement Scheme						€910,000.00					
684	Thomas St/James St QBC Enhancement Scheme						€4,200,000.00					
685	Road Markings						€3,150,000.00					
686	Real Time Passenger Information						€1,000,000.00					
687	Marlborough St Public Transport Priority Bridge									€15,600,000.00		
688	Purchase Parking Meters									€1,456,422.00		
689	Tolka Valley Park & Cycle Track									€3,865,622.00		
690	Lincoln Place Traffic Management									€1,127,221.00		
691	Southside Traffic Management to Facilitate LUAS Broombridge									€2,800,000.00		
692	Custom House Quay Contra Flow Bus Lane									€600,000.00		
693	Water Services											
694	Dublin Flood Early Warning System			€1,032,000.00								
695	Sandymount Flood Defences Phases 1&2			€3,350,000.00								
696	Poddle River Flood Alleviation			€4,000,000.00								
697	Operation & Maintenance of Water Supply								€40,500,000.00			
698	Operation & Maintenance of Waste Water Treatment								€38,300,000.00			
699	Collection of Water & Waste Water Charges								€900,000.00			
700	Agency & Recoupable Services								€3,800,000.00			
701	Eastern River Basin District Study						€15,750,000.00					
702	Dodder Flood Risk Management River Dodder						€1,151,000.00					
703	S2S Phase 1						€7,000,000.00					
704	Clontarf Flood Relief						€4,200,000.00					

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4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
705	Dodder Flood Works Phase 2 to 9						€6,200,000.00					
706	Campshires Flood Protection Project						€2,330,000.00					
707	River Wad Study & Const Works						€4,000,000.00					
708	Flood Resilient City						€3,000,000.00					
709	Development Management											
710	Henrietta Street 1916			€2,000,000.00								
711	Forward Planning								€4,600,000.00			
712	Development Management								€5,700,000.00			
713	Enforcement								€2,600,000.00			
714	Operation & Maintenance of Industrial Sites & Comemrcial Facilities								€8,100,000.00			
715	Tourism Development & Promotion								€1,500,000.00			
716	Community & Enterprise Function								€2,200,000.00			
717	Building Control								€1,200,000.00			
718	Economic Development & Promotion								€4,900,000.00			
719	Heritage & Conservation Services								€2,300,000.00			
720	Refurbishment Works on Markets Phase 1						€2,350,000.00					
721	Expansion of Bike Scheme						€2,000,000.00					
722	Ballymun Shopping Centre						€5,200,000.00					
723	Dublin Docklands Wayfinding Scheme									€715,437.00		
724	Environmental Services											
725	Ballymun Boilerhouse Project			€3,644,745.00								
726	Street Sweepers			€4,500,000.00								
727	Operation, Maintenance & Aftercare of Landfill								€6,000,000.00			
728	Operation, Maintenance of Recovery & Recycling Facilities								€3,400,000.00			
729	Provision of Waste to Collection Services								€5,700,000.00			
730	Litter Management								€3,500,000.00			
731	Street Cleaning								€36,800,000.00			
732	Waste Regulations, Monitoring & Enforcement								€4,100,000.00			
733	Safety of Structures & Places								€4,000,000.00			
734	Operation of Fire Service								€111,400,000.0			
735	Fire Prevention								€2,100,000.00			
736	Water Quality, Air & Noise Pollution								€1,000,000.00			
737	Agency & Recoupable								€700,000.00			
738	District Heating Project						€12,000,000.00					
739	Slaney Road Waste Depot						€657,175.00					
740	Waste to Energy Plant Const						€4,397,885.00					
741	Purchase of Fire Appliances						€1,800,000.00					
742	Thermal Treatment Plant at Poolbeg									€91,774,502.00		
743	Acquisition of Site at Strand St									€1,872,750.00		
744	Recreation & Amenity											
745	Exemplar Energy Projects			€570,000.00								
746	Markievicz Works			€750,000.00								
747	Bull Island				€6,000,000.00							
748	Chamber/Weaver Park			€900,000.00								
749	Mountjoy Square Conservation Plan			€1,000,000.00								
750	Merrion Square Tea Rooms & Conservation Plan			€1,400,000.00								
751	SDZ Chocolate park			€750,000.00								
752	Operation & Maintenance of Leisure Facilities								€9,100,000.00			
753	Operation of Library & Archival Service								€23,600,000.00			
754	Operation, Maintenance & Improvement of Outdoor Leisure Areas								€22,800,000.00			
755	Community Sport & Recreational Development								€16,000,000.00			
756	Operation of Arts Programme								€9,000,000.00			
757	Leisure Centre Programme of works						€816,667.00					
758	Ballyfermot Leisure Centre						€30,000,000.00					

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5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
759	Kevin Street Library Refurbishment						€3,800,000.00					
760	St Annes Park						€1,335,759.00					
761	Parnell Sq Cultural Quarter						€2,500,000.00					
762	Refurbishment of Richmond Barracks for 1916 Comm						€3,500,000.00					
763	Grafton St & Environs						€1,000,000.00					
764	Parks Sports Capital Project						€2,000,871.00					
765	Parks Pavillion Projects						€553,443.00					
766	Upgrade of stand-alone Swimming Pools									€2,673,813.00		
767	Libraries RFID Project									€754,602.00		
768	Willie Pearse Park									€1,800,000.00		
769	Rathmines Library Disability Works									€1,059,863.00		
770	Herbert Park Tea Rooms									€750,000.00		
771	Operation/Maintenance Piers & Harbours											
772	Agri/Educ/Health/Welfare											
773	Veterinary Service								€700,000.00			
774	Education Support Services								€4,300,000.00			
775	Miscellaneous Services											
776	IS Infrastructure Project			€4,310,000.00								
777	Administration of Rates								€50,500,000.00			
778	Franchise Costs								€1,500,000.00			
779	Operation of Morgue & Coroner Expenses								€3,600,000.00			
780	Operation of Markets & Casual Trading								€1,400,000.00			
781	Local Representation/Civic Leadership								€4,600,000.00			
782	Motor Taxation								€11,100,000.00			
783	Agency & Recoupable Services								€1,200,000.00			
784	New Morgue						€2,000,000.00					
785	Mansion House Refurbishment						€689,000.00					
786												
787	Dun Laoghaire-Rathdown County Council											
788	Housing & Building											
789	Glendruid Glen Dwellings			€800,000.00								
790	Cromlech Close Kilternan						€4,034,000.00					
791	Rochestown House Phase 2 Block 1						€3,977,000.00					
792	A01 Maintenance/Improvement LA Housing								€8,721,000.00			
793	A02 Housing Assessment, Allocation & Transfer								€1,376,000.00			
794	A03 Housing Rent & TP Administration								€1,487,000.00			
795	A04 Housing Community Development Support								€648,000.00			
796	A05 Administration of the Homeless Service								€1,779,000.00			
797	A06 Support to Housing Capital&Affordable Programme								€3,642,000.00			
798	A07 RAS Programme								€8,335,000.00			
799	A08 Housing Loans								€2,229,000.00			
800	A09 Housing Grants								€1,269,000.00			
801	Rochestown House Refurb & Construction									€1,025,000.00		
802	Pearse Street Dwellings									€18,694,000.00		
803	St Nathy's House Energy Works									€925,000.00		
804	Monkstown Avenue									€524,000.00		
805	Road Transportation & Safety											
806	Bracken Link Road				€6,100,000.00							
807	Brennanstown Road			€1,000,000.00								
808	Cherrywood SDZ - Kiltiernan Link Rd					€50,600,000.00						
809	Cherrywood SDZ - Bray walking&cycling link			€800,000.00								
810	Cherrywood SDZ - Sandyford BD walking&cycling link			€1,000,000.00								
811	Clay Farm Permeability Pedestrian Link to Luas			€500,000.00								
812	County Bike Scheme			€1,000,000.00								

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5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
813	Deepwell, Blackrock Pedestrian/Cycle Link			€750,000.00								
814	Dublin Road, Bray				€7,000,000.00							
815	Kiltiernan/Glenamuck LAP assoc. works			€5,000,000.00								
816	M50 Traffic & Demand management measures			€500,000.00								
817	Monkstown Village - Traffic Improvement Scheme			€1,050,000.00								
818	N11 Junction Upgrades			€2,500,000.00								
819	N11 Loughlinstown Roundabout Interim Works			€500,000.00								
820	Rochestown Avenue				€8,000,000.00							
821	Strategic Transportation Studies			€500,000.00								
822	Dun Laoghaire Town Centre Parking & VMS signs			€500,000.00								
823	Sandyford UFP Traffic mgmt/Sustainable Travel			€3,600,000.00								
824	Shanganagh Road Interim Works				€14,000,000.00							
825	Stillorgan Village Movement Plan			€3,500,000.00								
826	Traffic /Road Safety Improvement Schemes				€9,951,000.00							
827	Traffic Demand Management Measures Countywide			€500,000.00								
828	Buron Hall Road Extension						€3,000,000.00					
829	ESB Link Road						€7,600,000.00					
830	Frascati Road Blackrock						€4,000,000.00					
831	Leopardstown Link Road & Roundabout Reconfiguration						€8,000,000.00					
832	Traffic Improvement Schemes (walking & cycling)						€9,000,000.00					
833	DMURS Minor Junctions etc						€1,050,000.00					
834	Foxrock Village Carpark						€650,000.00					
835	Greenways						€950,000.00					
836	Pottery Road						€18,000,000.00					
837	Safety - Accident Investigations Prevention & 30kph Zones						€1,000,000.00					
838	Blackglenn Road (including Lamb's Cross) Interim Works						€24,800,000.00					
839	B03 Regional Roads - Maintenance & Improvement								€3,074,000.00			
840	B04 Local Road - Maintenance & Improvement								€9,949,000.00			
841	B05 Public Lighting								€5,282,000.00			
842	B06 Traffic Management Improvement								€4,141,000.00			
843	B08 Road Safety Promotion/Education								€1,106,000.00			
844	B09 Maintenance & Management of Carparking								€2,647,000.00			
845	B10 Support Roads Capital Programme								€1,142,000.00			
846	B11 Agency & Recoupable Services								€587,000.00			
847	Braemor Road Enhancement Scheme 2013/14									€3,782,000.00		
848	Water Services											
849	WSIP Carysfort/Marretimo Stream						€8,600,000.00					
850	Minor Drainage Improvements SW						€10,000,000.00					
851	Old Conna Ave Drainage Scheme						€1,568,000.00					
852	C01 Operation&Maintenance of Water Supply								€5,311,000.00			
853	C02 Operation&Maintenance of Waste Water Treatment								€6,444,000.00			
854	C06 Support to Water Capital Programme								€531,000.00			
855	Development Management											
856	D01 Forward Planning								€2,065,000.00			
857	D02 Development Management								€4,477,000.00			
858	D03 Enforcement								€790,000.00			
859	D06 Community&Enterprise Function								€675,000.00			
860	D08 Building Control								€887,000.00			
861	D09 Economic Development&Promotion								€2,222,000.00			
862	D10 Property Management								€866,000.00			
863	Environmental Services											
864	Dublin Region Waste to Energy Facility						€16,340,000.00					
865	Smart Bins						€1,775,000.00					
866	Waste Management Settlement						€636,000.00					

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
867	Deansgrange Cemetry Projects						€1,075,000.00					
868	E01 Operation, Maintenance & Aftercare of Landfill								€4,926,000.00			
869	E02 Op&Maintenance of Recovery & Recycling Facilities								€1,603,000.00			
870	E04 Provision of Waste to Collection Services								€780,000.00			
871	E05 Litter Management								€1,553,000.00			
872	E06 Street Cleaning								€5,679,000.00			
873	E07 Waste Regulations, Monitoring & Enforcement								€803,000.00			
874	E09 Maintenance & Upkeep of Burial Grounds								€1,989,000.00			
875	E11 Operation of Fire Services								€13,887,000.00			
876	Shanganagh Special Works									€1,313,000.00		
877	Recreation & Amenity											
878	Blackrock Baths			€600,000.00			€600,000.00					
879	Dundrum Library Extension			€5,000,000.00								
880	Glenalbyn Pool				€11,663,000.00							
881	Shanganagh Castle Preliminary Works			€500,000.00								
882	Dun Laoghaire Baths			€2,750,000.00								
883	Dub Laoghaire Baths Interim Works Phase 1						€1,940,000.00					
884	Marlay House & Park Phase 4						€523,000.00					
885	Marlay Park Courtyard Phase 2						€750,000.00					
886	Park Lodge Peoples Park						€2,526,000.00					
887	Quinn's Road Shankill Indoor Sports Hall						€1,550,000.00					
888	Uplands Projects						€660,000.00					
889	Dun Laoghiare Harbour Badeschiff Project						€1,500,000.00					
890	Estate Management						€1,879,000.00					
891	Lexicon - Central Library&Cultural Centre						€43,648,000.00					
892	Samuel Beckett Civic Campus Phase 1						€16,212,000.00					
893	F02 Operation of Library & Archive Service								€6,811,000.00			
894	F03 Operation, Maintenance , Improvement of Outdoor Leisure Areas								€11,595,000.00			
895	F04 Community Sports & Recreation Development								€2,504,000.00			
896	F05 Operation of Arts Programme								€2,756,000.00			
897	F06 Agency & Recoupable								€1,322,000.00			
898	Marlay Park Tamplins Cottage									€587,000.00		
899	Purchase of Fernhill House & Gardens									€4,276,000.00		
900	Marlay Park									€1,000,000.00		
901	Loughlinstown Pool & Centre Upgrade									€7,922,000.00		
902	Dun Laoghaire Bowling Club									€1,415,000.00		
903	Agri/Educ/Health/Welfare											
904	G05 Educational Support Services								€1,374,000.00			
905	Miscellaneous Services											
906	Blackrock Main Street Frascati Public Realm			€1,000,000.00								
907	Cabinteely Public Realm			€500,000.00								
908	Central Dun Laoghaire Public Realm			€800,000.00								
909	Cornelscourt Public Realm			€500,000.00								
910	Dalkey Squareabout Public Realm			€650,000.00								
911	Monkstown Village Public Realm			€1,050,000.00								
912	Stillorgan Village Pubic Realm			€760,000.00								
913	Ballyogan Depot									€16,417,000.00		
914												
915	Fingal County Council											
916	Housing & Building											
917	Cappagh Group Housing			€1,500,000.00								
918	Parslickstown Gardens			€1,200,000.00								
919	Collinstown Replacement			€2,000,000.00								
920	Castleknock/Mulhuddart Site			€1,100,000.00								

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4		Current	Capital			> €0.5m			> €0.5m			
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
921	St Brigid's Lawn, Porterstown			€600,000.00								
922	NCT Site Ballymun			€800,000.00								
923	St Philomen's Park, Ballycoolin			€500,000.00								
924	Meakestown Close, Finglas			€800,000.00								
925	Part Affordable Housing			€1,400,000.00								
926	Corduff Additional Works			€1,300,000.00								
927	St Mary's						€1,200,000.00					
928	Moyne Park Baldoyle						€1,000,000.00					
929	Estate Management Pre-let repairs						€2,800,000.00					
930	Estate Management Central Heating						€500,000.00					
931	Estate Management Contract Painting						€500,000.00					
932	Estate Management Upgrading Works - Window & Door Replacement						€1,200,000.00					
933	Estate Management Insulation & Ventilation						€800,000.00					
934	Santry Demesne						€1,000,000.00					
935	Tyrrelstown CLSS						€3,500,000.00					
936	Ladyswell CLSS						€1,000,000.00					
937	Maintenance & Improvement of LA Housing								€10,400,000.00			
938	Housing Assessment, Allocation & Transfer								€1,200,000.00			
939	Housing Rent & Tenant Purchase Administration								€1,300,000.00			
940	Housing Community Development Support								€1,900,000.00			
941	Administration of Homeless Service								€1,800,000.00			
942	Support to Housing Capital Programme								€2,500,000.00			
943	RAS Programme								€13,800,000.00			
944	Housing Loans								€5,400,000.00			
945	Housing Grants								€2,100,000.00			
946	Road Transportation & Safety											
947	Addition Bridge Rehabilitation			€1,200,000.00								
948	Royal Canal Cycleway Phase 2&3				€7,900,000.00							
949	Kilshane Cross			€600,000.00								
950	Footbridge at Porterstown Level Crossing			€500,000.00								
951	N2-N3 Tyrellstown to Cherrywood Interchange						€600,000.00					
952	Holywell Link Road/Holywell Pedestrian Link						€1,200,000.00					
953	Bridge at Back Road, Malahide						€600,000.00					
954	Mulhuddart Interchange Upgrade						€8,100,000.00					
955	Regional Road Maintenance & Improvement								€7,200,000.00			
956	Local Road Maintenance & Improvement								€7,500,000.00			
957	Public Lighting								€4,400,000.00			
958	Traffic Management Improvement								€1,800,000.00			
959	Road Safety Promotion & Education								€1,000,000.00			
960	Car Parking								€800,000.00			
961	Support to Roads Capital Programme								€2,700,000.00			
962	Royal Canal Cycleway Phase 1									€1,500,000.00		
963	Ongar/Littlepace Cycle Scheme									€700,000.00		
964	Water Services											
965	Portrane Canal Works (Surface Water)						€500,000.00					
966	Water Supply								€15,100,000.00			
967	Waste Water Treatment								€11,900,000.00			
968	Collection of Water & Waste Water Charges								€600,000.00			
969	Support to Water Capital Programme								€1,200,000.00			
970	Development Management											
971	Forward Planning								€3,600,000.00			
972	Development Management								€5,500,000.00			
973	Enforcement								€800,000.00			
974	Industrial & Commercial Facilities								€2,200,000.00			

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3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
975	Community & Enterprise Function								€1,900,000.00			
976	Building Control								€1,100,000.00			
977	Economic Development & Promotion								€2,300,000.00			
978	Property Management								€1,500,000.00			
979	Environmental Services											
980	New Burial Ground at Balgriffin (Cemetery Extension)						€1,900,000.00					
981	Emergency Coastal Protection Works						€600,000.00					
982	Balleally Landfill Restoration & Development						€4,800,000.00					
983	Nevitt Landfill						€2,800,000.00					
984	Landfill Operation & Aftercare								€6,700,000.00			
985	Recovery & Recycling Facilities Operations								€3,300,000.00			
986	Waste to Energy Facilities Operations								€1,000,000.00			
987	Litter Management								€1,000,000.00			
988	Street Cleaning								€5,800,000.00			
989	Waste Regulations, Monitoring & Enforcement								€1,100,000.00			
990	Maintenance of Burial Grounds								€2,300,000.00			
991	Safety of Structures & Places								€1,400,000.00			
992	Operation of Fire Service								€18,300,000.00			
993	Water Quality, Air and Noise Pollution								€1,100,000.00			
994	Recreation & Amenity											
995	Lusk Integrated Facility (DOES)			€1,100,000.00								
996	Balbriggan Swimming Pool			€800,000.00								
997	St Catherine's Park						€700,000.00					
998	Tyrellstown Park						€1,000,000.00					
999	Kellystown/Porterstown School Site						€1,400,000.00					
1000	Castlelands Recreation Centre						€800,000.00					
1001	Kinsealy/Melrose Community Projects						€1,900,000.00					
1002	Bremore All-weather Facility						€1,100,000.00					
1003	Balbriggan Community College Sports Hall						€900,000.00					
1004	Donabate Library						€700,000.00					
1005	Leisure Facilities Operations								€2,100,000.00			
1006	Operation of Library & Archival Service								€11,600,000.00			
1007	Outdoor Leisure Areas Operations								€15,300,000.00			
1008	Community Sport & Recreational Development								€3,200,000.00			
1009	Operation of Arts Programme								€4,600,000.00			
1010	Agri/Educ/Health/Welfare											
1011	Educational Support Services								€2,000,000.00			
1012	Miscellaneous Services											
1013	Refurbishment of County Hall			€900,000.00								
1014	Administration of Rates								€12,300,000.00			
1015	Franchise Costs								€900,000.00			
1016	Local Representation/Civic Leadership								€2,100,000.00			
1017	Agency & Recoupable Services								€1,200,000.00			
1018												
1019	Galway City Council											
1020	Housing & Building											
1021	Maintenance of LA Housing								€6,072,238.00			
1022	Housing Rent & Tenant Purchase Admin								€743,922.00			
1023	Administration of Homeless Service								€1,843,905.00			
1024	Support to Housing Capital Programme								€689,802.00			
1025	RAS Programme								€6,123,576.00			
1026	Housing Loans								€1,824,436.00			
1027	Road, Transport & Safety											
1028	Lough Atalia Bridge Works			€2,000,000.00								

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3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1029	N6 Corridor Enhancement						€14,000,000.00					
1030	Regional Roads Maintenance & Improvement								€3,006,720.00			
1031	Local Roads Maintenance & Improvement								€3,199,595.00			
1032	Public Lighting								€1,538,085.00			
1033	Traffic Management Improvement								€2,443,851.00			
1034	Car Parking								€1,087,287.00			
1035	Galway Airport Joint Purchase									€628,650.00		
1036	Water Services											
1037	Water Supply								€2,822,330.00			
1038	Waste Water Treatment								€1,103,741.00			
1039	Collection of Water & Waste Water Charges								€1,223,929.00			
1040	Galway Main Drainage Stage 4									€4,850,000.00		
1041	Development Management											
1042	Development Management								€1,187,973.00			
1043	Community & Enterprise Function								€577,000.00			
1044	Environmental Services											
1045	Landfill Operation & Aftercare								€528,059.00			
1046	Street Cleaning								€2,194,190.00			
1047	Maintenance of Burial Grounds								€618,417.00			
1048	Operation of Fire Service								€4,228,382.00			
1049	Provision of Waste to Collection Services											€1,125,960.00
1050	Recreation & Amenity											
1051	Ballinfoyle/Castlegar Neighbourhood Centre						€6,000,000.00					
1052	Westside Sports Campus S. Quirke Road						€1,750,000.00					
1053	Leisure Facilities Operations								€1,654,967.00			
1054	Operation of Library & Archive Service								€1,584,739.00			
1055	Outdoor Leisure Areas Operations								€2,953,251.00			
1056	Community Sport & Recreation Development								€2,060,528.00			
1057	Operation of Arts Programme								€3,907,001.00			
1058	Agri/Educ/Health/Welfare											
1059	GTU Fisheries Field Greenway									€1,056,895.00		
1060	Miscellaneous Services											
1061	Administration of Rates								€7,851,092.00			
1062	Local Representation & Civic Leadership								€1,126,350.00			
1063	Agency & Recoupable Services								€1,384,600.00			
1064												
1065	Galway County Council											
1066	Housing & Building											
1067	Maintenance/Improvement LA Housing								€3,883,000.00			
1068	Housing Assessment, Allocation & Transfer								€506,000.00			
1069	Housing Rent & Tenant Purchase Admin								€585,000.00			
1070	Support to Housing Capital & Affordable Programme								€856,000.00			
1071	RAS Programme								€3,248,000.00			
1072	Housing Loans								€1,015,000.00			
1073	Housing Grants								€592,000.00			
1074	Housing Purchase						€2,567,000.00					
1075	Energy Efficiency 2014						€524,000.00					
1076	Voids Programme						€1,227,000.00					
1077	Housing Grants						€1,282,000.00					
1078	Road Transportation & Safety											
1079	N66 Gort to Peterswell Section 2			€1,561,000.00								
1080	N63 West Approach - Newbridge Pav REHABGC						€1,320,000.00					
1081	N63 Laughil Pavement Strengthening						€1,442,000.00					
1082	N17 Milltown Pav & Traffic Calm						€1,010,000.00					

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4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1083	N18 Creganna Mor to Hillpark						€1,266,000.00					
1084	NP Road Maintenance & Improvement								€1,102,000.00			
1085	NS Road Maintenance & Improvement								€1,765,000.00			
1086	Regional Road Maintenance & Improvement								€7,615,000.00			
1087	Local Road Maintenance & Improvement								€21,988,000.00			
1088	Public Lighting								€991,000.00			
1089	Maintenance & Management of Car Parking								€881,000.00			
1090	Support to Roads Capital Prog								€857,000.00			
1091	Agency & Recoupable Services								€505,000.00			
1092	CAP-NRDO Admin Costs						€3,938,000.00					
1093	Rehab of Gal, Sligo & Mayo Bridges						€2,265,000.00					
1094	M17/N18 Gort - Tuam						€262,315,000.00					
1095	N17 Carrownurlaur Realignmnet						€4,341,000.00					
1096	N59 Moycullen Bypass						€12,028,000.00					
1097	N59 Clifden to Oughteard						€6,467,000.00					
1098	N84 Luimnagh Realignment Scheme 11/7878 2011-12						€5,013,000.00					
1099	N59 Letterfrack Pavement Repair/Rehab GC/13/9982						€815,000.00					
1100	Galway Bridge Rehabilitation GC/13/10187						€1,984,000.00					
1101	CAP Galway City Bypass						€8,400,000.00					
1102	CAP - N59 Bunnakil to Claremount						€2,531,000.00					
1103	CAP - N59 Moycull Online Improv Clydagh BR-Kylebroug						€6,000,000.00					
1104	CAP - Athenry Northern Ring Road (IDA D/C) 2006						€3,082,000.00					
1105	CAP - BMW Urban Renewal Pedestrian Access Tuam						€752,000.00					
1106	CAP - N6 Galway to East Ballinasloe						€225,454,000.00					
1107	CAP - N18 Gort-Crusheen						€185,160,000.00					
1108	CAP - N6 Ballinasloe to Athlone						€177,289,000.00					
1109	N17 Castletown Realignment GC/11/8640									€6,860,000.00		
1110	N63 Abbeyknockmoy Overlay 11/7915 2011-12									€2,548,000.00		
1111	CAP - Oranmore Transport Hub, Garraun, Oranmore									€1,574,000.00		
1112	CAP - N18 Ardrahan to Clarinbridge PAV									€1,298,000.00		
1113	CAP - N18 Carrowkeel to Rocklands PAV									€843,000.00		
1114	Water Services											
1115	Operation & Maintenance of Water Supply								€7,252,000.00			
1116	Operation & Maintenance of Waste Water Treatment								€2,415,000.00			
1117	Admin of Group & Private Installations								€3,447,000.00			
1118	Support to Water Capital Programme								€1,450,000.00			
1119	CAP - DBO Bundle No 2						€23,963,000.00					
1120	CAP Tuam Town Distribution Network									€38,033,000.00		
1121	Planning & Development Management											
1122	Forward Planning								€816,000.00			
1123	Development Management								€2,269,000.00			
1124	Enforcement								€630,000.00			
1125	Tourism Development & Promotion								€751,000.00			
1126	Community & Enterprise Function								€950,000.00			
1127	Economic Development & Promotion								€1,260,000.00			
1128	Heritage & Conservation Services								€601,000.00			
1129	Environmental Services											
1130	Op & Maintenance of Recovery & Recycling Facilities								€621,000.00			
1131	Litter Management								€939,000.00			
1132	Street Cleaning								€1,203,000.00			
1133	Maintenance & Upkeep of Burial Grounds								€557,000.00			
1134	Safety of Structures & Places								€749,000.00			
1135	Operation of Fire Service								€10,273,000.00			
1136	Fire Prevention								€678,000.00			

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3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1137	Water Quality, Air and Noise Pollution								€662,000.00			
1138	CAP - Intervention at Greenstar Kilconnell Landfill						€2,909,000.00					
1139	CAP - Energy Savings Fund						€740,000.00					
1140	CAP - Landfill Site Pollboy-BTC						€23,053,000.00					
1141	Recreation & Amenity											
1142	Operation of Library & Archival Service								€4,740,000.00			
1143	Op, Maint & Improv of Outdoor Leisure Facilities								€705,000.00			
1144	Commnuity Sport and Recreational Development								€544,000.00			
1145	Agency & Recoupable Services								€1,785,000.00			
1146	CAP - Greenstar Projects Fund						€916,000.00					
1147	CAP - Playgrounds						€814,000.00					
1148	CAP - Ballinasloe Library BTC						€3,425,000.00					
1149	Agri/Edu/Health/Welfare											
1150	Land Drainage Costs								€509,000.00			
1151	Operation & Maintenance of Piers & Harbours								€2,758,000.00			
1152	Veterinary Service								€822,000.00			
1153	Educational Support Services								€3,195,000.00			
1154	CAP - Dunkellin River & Aggard Stream Flood Relief						€432,000.00					
1155	Miscellaneous											
1156	Profit/Loss Machinery Account								€1,701,000.00			
1157	Administration of Rates								€7,090,000.00			
1158	Local Representation/Civic Leadership								€1,276,000.00			
1159	Motor Taxation								€2,042,000.00			
1160	Agency & Recoupable Services								€1,287,000.00			
1161	CAP - Plant Fixed Assets						€4,661,000.00					
1162	CAP - Capital Building Fund Council Chambers New						€528,000.00					
1163	CAP - Purchase of Galway Airport									€651,000.00		
1164												
1165	Kerry County Council											
1166	Housing & Building											
1167	Voluntary Housing Hawley Park						€3,360,000.00					
1168	Voluntary Housing Oakwood Village						€2,150,000.00					
1169	Maintenance & Improv of LA Housing								€5,790,000.00			
1170	Housing Assessment, Allocation & Transfer								€890,000.00			
1171	Housing Rent & TP Admin								€1,170,000.00			
1172	Administration of Homeless Service								€950,000.00			
1173	Support to Housing Capital Programme								€1,430,000.00			
1174	RAS Programme								€6,640,000.00			
1175	Housing Loans Programme								€1,680,000.00			
1176	Housing Grants								€2,200,000.00			
1177	Mitchels Integrated Services Building TTC									€4,280,000.00		
1178	Energy Efficiency Retro Programme									€540,000.00		
1179	SEAI Better Energy									€540,000.00		
1180	Road Transportation & Safety											
1181	N86 Lispole to Mountoven				€7,000,000.00							
1182	Tralee Northern Ring Road Development			€5,000,000.00								
1183	N70 Killorglin Southern Approach Strengthening			€1,000,000.00								
1184	Castlemaine to Milltown				€7,500,000.00							
1185	Tralee Bypass Bealagrellagh						€93,380,000.00					
1186	N86 Tralee An Daingean KY/09/4743						€69,360,000.00					
1187	N69 Listowel Bypass						€40,800,000.00					
1188	N21 Castleisland Bypass						€32,200,000.00					
1189	N70 Sneem to Blackwater						€8,500,000.00					
1190	N86 Annascaul to Gortbreagoge						€8,350,000.00					

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1245	South Kerry Greenways			€3,910,000.00								
1246	Active Travel Town Tralee						€2,270,000.00					
1247	Operation & Maintenance of Leisure Facilities								€550,000.00			
1248	Operation of Library & Archival Services								€3,710,000.00			
1249	Outdoor Leisure Areas Operations								€3,610,000.00			
1250	Operation of Arts Programme								€940,000.00			
1251	Agri/Educ/Health/Welfare											
1252	Operation & Maintenance of Piers								€2,110,000.00			
1253	Coastal Protection								€1,330,000.00			
1254	Veterinary Services								€730,000.00			
1255	Educational Support Services								€2,300,000.00			
1256	Miscellaneous Services											
1257	Administration of Rates								€10,440,000.00			
1258	Local representation & Civic Leadership								€2,090,000.00			
1259	Motor Taxation								€1,610,000.00			
1260	Agency & Recoupable Services								€3,570,000.00			
1261												
1262	Kildare County Council											
1263	Housing & Building											
1264	Social Construction Programme			€2,500,000.00								
1265	House Purchases						€2,400,000.00					
1266	CLSS Goodwill Housing Co-Op Society Ltd						€500,000.00					
1267	Maintenance/Improvement of LA Housing								€6,400,000.00			
1268	Housing Assessment, Allocation & Transfer								€500,000.00			
1269	Housing Rent & Tenant Purchase Admin								€800,000.00			
1270	Housing Community Development Support								€800,000.00			
1271	Admin of Homeless Services								€1,100,000.00			
1272	Support to Housing Capital & Affordable								€3,800,000.00			
1273	RAS Programme								€6,400,000.00			
1274	Housing Loans Programme								€2,900,000.00			
1275	Housing Grants								€2,000,000.00			
1276	Road, Transport & Safety											
1277	National Road Major Works Programme			€2,400,000.00								
1278	Athy Southern & Northern Ring Roads			€1,000,000.00								
1279	Carlow By-Pass						€9,700,000.00					
1280	NRDO Post 2012 Admin Costs						€1,900,000.00					
1281	Leinster Bridge Strengthenings 2012						€1,800,000.00					
1282	Newbridge Inner Relief Road						€1,300,000.00					
1283	Nass Ring Road Projects						€6,900,000.00					
1284	SNNR Enfield Edenderry						€4,400,000.00					
1285	Regional Roads - Maintenance & Improvement								€6,700,000.00			
1286	Local Road Maintenance & Improvement								€14,500,000.00			
1287	Public Lighting								€3,600,000.00			
1288	Traffic Management Improvement								€1,000,000.00			
1289	Road Safety Promotion/Education								€1,000,000.00			
1290	Maintenance & Management of Car Parking								€1,700,000.00			
1291	Support to Roads Capital Programme								€3,400,000.00			
1292	Water Services											
1293	Expansion Leixlip Treatment Works Phase 4						€500,000.00					
1294	Capital Project Team Admin						€500,000.00					
1295	Operation & Maintenance of Water Supply								€5,200,000.00			
1296	Operation & Maintenance of Waste Water Treatment								€5,700,000.00			
1297	Collection of Water/Waste Water Charges								€600,000.00			
1298	Support tp Water Capital Programme								€1,400,000.00			

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1299	Development Management											
1300	Forward Planning								€1,300,000.00			
1301	Development Management								€3,400,000.00			
1302	Enforcement								€1,000,000.00			
1303	Community & Enterprise Function								€1,000,000.00			
1304	Unfinished Housing Estates								€700,000.00			
1305	Economic Development & Promotion								€1,300,000.00			
1306	Heritage & Conservation Services								€1,000,000.00			
1307	Environmental Services											
1308	Landfill Operation, Maintenance & Aftercare								€900,000.00			
1309	Litter Management								€1,300,000.00			
1310	Street Cleaning								€2,300,000.00			
1311	Waste Regs, Monitoring & Enforcement								€14,900,000.00			
1312	Maintenance & Upkeep of Burial Grounds								€800,000.00			
1313	Safety of Structures & Places								€700,000.00			
1314	Operation of Fire Service								€5,500,000.00			
1315	Water Quality, Air, Noise Pollution								€900,000.00			
1316	Recreation & Amenity											
1317	Operation & Maintenance of Leisure Facilities								€800,000.00			
1318	Operation of Library & Archival Service								€5,900,000.00			
1319	Outdoor Leisure Areas Operations								€1,100,000.00			
1320	Operation of Arts Programme								€800,000.00			
1321	Agri/Educ/Health/Welfare											
1322	Veterinary Services								€700,000.00			
1323	Educational Support Services								€1,900,000.00			
1324	Miscellaneous Services											
1325	Administration of Rates								€16,700,000.00			
1326	Franchise Costs								€500,000.00			
1327	Local Representation/Civic Leadership								€2,200,000.00			
1328	Motor Taxation								€2,100,000.00			
1329	Agency & Recoupable Services								€1,600,000.00			
1330												
1331	Kilkenny County Council											
1332	Housing & Building											
1333	Construction of 10 Units at Gaol Road, Kilkenny			€1,247,000.00								
1334	Construction of 6 Houses at Rosehill, Kells Road, Kilkenny			€1,131,000.00								
1335	CAS Project at Brooke House, Thomastown			€982,000.00								
1336	CAS Project at Friary Walk Callan 12 units			€1,490,000.00								
1337	St Catherine's HS Phase 4 (4 units)			€777,000.00								
1338	Land Acquisition - Housing			€1,000,000.00								
1339	Maintenance & Improvement of LA Housing								€2,860,000.00			
1340	RAS Programme								€5,280,000.00			
1341	Housing Loans								€1,430,000.00			
1342	Housing Grants								€1,830,000.00			
1343	St Catherine's HS Phase 1 (2 units)						€552,000.00					
1344	Retrofitting 2013 Newpark Close									€850,000.00		
1345	Housing Void Management									€1,100,000.00		
1346	Housing SEAI Project									€2,300,000.00		
1347	Purchess of 6 Units @ Avonree Court									€639,000.00		
1348	Road, Transpot & Safety											
1349	N24 Mooncoin Pavement Rehabilitation			€2,480,000.00								
1350	N77 Ballyragget Pavement Rehabilitation			€744,000.00								
1351	N76 Callan Road Realignmnet				€7,000,000.00							
1352	Kilkenny Northern Ring Road Extension				€14,000,000.00							

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1353	NP Road - Maintenance & Improvement								€944,000.00			
1354	NS Road - Maintenance & Improvement								€523,000.00			
1355	Regional Road - Maintenance & Improvement								€3,100,000.00			
1356	Local Road - Maintenance & Improvement								€11,240,000.00			
1357	Public Lighting								€1,200,000.00			
1358	Car Parking								€563,000.00			
1359	Agency & Recoupable Services								€1,000,000.00			
1360	Kilkenny Central Access Scheme						€16,700,000.00					
1361	Medieval Mile/High Street						€1,370,000.00					
1362	Graigueanamanagh Urban & Village Renewal						€502,000.00					
1363	N77 Ballynaslee Realignment						€6,000,000.00					
1364	Thomastown Urban & Village Renewal						€889,000.00					
1365	KBC Pedestrian Bridge - DCS 2006									€690,000.00		
1366	KBC High Street Rehab 2013 Phase 1									€586,000.00		
1367	Tourism Public Realm Ssection C									€521,000.00		
1368	N77 Hennebry's Cross to Ardaloo									€1,327,000.00		
1369	N25 New Ross By Pass Residual Work									€743,000.00		
1370	Water Services											
1371	Water Supply								€4,700,000.00			
1372	Waste Water Treatment								€2,300,000.00			
1373	Admin of Group & Private Installations								€904,000.00			
1374	Development Management											
1375	Forward Planning								€517,000.00			
1376	Development Management								€1,390,000.00			
1377	Enforcement								€582,000.00			
1378	Tourism Development & Promotion								€744,000.00			
1379	Community & Enterprise Function								€741,000.00			
1380	Economic Development & Promotion								€1,230,000.00			
1381	St Marys Complex						€5,800,000.00					
1382	Recreation Capital Grants Fund						€815,000.00					
1383	Environmental Services											
1384	Graigueanamanagh FS			€1,300,000.00								
1385	Recovery & Recycling Facilities Operations								€741,000.00			
1386	Street Cleaning								€954,000.00			
1387	Operation of Fire Service								€3,900,000.00			
1388	Recreation & Amenity											
1389	County & City Library Build Costs			€4,500,000.00								
1390	Replacement Track Scanlon Park			€600,000.00								
1391	Recreational & Amenity Grant Scheme			€750,000.00								
1392	Thomastown Library & Community Arts Centre			€550,000.00								
1393	Traveller Horse Project			€500,000.00								
1394	Operation of Library & Archival Service								€2,700,000.00			
1395	Outdoor Leisure Areas Operations								€1,570,000.00			
1396	Library at Ferrybank									€1,600,000.00		
1397	Agri/Educ/Health/Welfare											
1398	Veterinary Service								€551,000.00			
1399	Educational Support Service								€1,200,000.00			
1400	Miscellaneous Services											
1401	St Francis Abbey Site				€12,300,000.00							
1402	Administration of Rates								€3,500,000.00			
1403	Local representation & Civic Leadership								€1,200,000.00			
1404	Motor Taxation								€913,000.00			
1405	Agency & Recoupable Services								€1,230,000.00			
1406	Better Energy Communities Programme 2014						€650,000.00					

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3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1407												
1408	Laois County Council											
1409	Housing & Building											
1410	Conniberry Way 33 Houses			€4,385,265.00								
1411	Shannon Street, Mountrath			€1,025,300.00								
1412	Pattison Mountmellick			€1,029,095.00								
1413	Maintenance & Improvement LA Housing								€2,879,441.00			
1414	Housing Rent & TP Administration								€509,962.00			
1415	Support to Housing Capital Programme								€1,448,554.00			
1416	RAS Programme								€1,630,550.00			
1417	Housing Loans Programme								€2,202,829.00			
1418	Housing Grants								€1,082,397.00			
1419	Clodigh Way, Clonaslee						€704,736.00					
1420	House Purchase 2014						€1,993,848.00					
1421	Respond Development Abbeyleix						€1,047,661.00					
1422	Cluid Development Colliers Lane						€8,339,496.00					
1423	Part V Cillbeg Manor, Stradbally									€766,376.00		
1424	Group Scheme Portarlinton									€846,246.00		
1425	House Purchase 2010									€2,616,530.00		
1426	Transfer of unsold affordable Houses to Permanent Housing Stock									€825,751.00		
1427	Cluid CAS Acquisitions 2012									€600,641.00		
1428	Cluid Dev, Clanmalire									€7,013,235.00		
1429	Road, Transport & Safety											
1430	N80 Coolnagowle to Maidenhead Scheme				€5,000,000.00							
1431	Portlaoise Southern Circular				€5,000,000.00							
1432	Portlaoise Junctions Upgrade			€750,000.00								
1433	NS Road Maintenance & Improvement								€1,000,210.00			
1434	Regional Roads Maintenance & Improvement								€3,690,409.00			
1435	Local Road Maintenance & Improvement								€5,521,350.00			
1436	Public Lighting								€1,231,350.00			
1437	Support to Roads Capital Programme								€518,107.00			
1438	Agency & Recoupable								€674,199.00			
1439	Portlaoise to Castletown/Cullahill						€34,237,000.00					
1440	N7 Castletown to Nenagh						€78,678,000.00					
1441	Ext of Carlow Northern Relief Road						€2,640,000.00					
1442	Payments Renewals						€520,000.00					
1443	Specific Imp Grant Borris Road Portlaoise						€4,753,000.00					
1444	Durrow Urban & Village Renewal						€750,000.00					
1445	N80 South, Coolanowle - Stradbally									€857,000.00		
1446	Water Services											
1447	Operation & Maintenance of Water Supply								€3,079,903.00			
1448	Operation & Maintenance of Waste Water Treatment								€1,627,931.00			
1449	Water Conservation Stage 3 Adv Rehab Works						€2,350,000.00					
1450	Portlaoise Main Drainage						€23,450,000.00					
1451	Network Laois Group Towns Sewerage Scheme						€14,747,000.00					
1452	DBO Laois Grouped Towns Sewerage Scheme						€25,838,000.00					
1453	Portlaoise Mmel WSIS adv works RAL						€1,967,000.00					
1454	Laois Towns & Villages WW Imp Scheme									€42,183,000.00		
1455	Portlaoise Main Drainage - Togher									€2,251,000.00		
1456	Takeover of Ballyfin GWS									€575,522.00		
1457	Development Management											
1458	Development Management								€1,013,125.00			
1459	Economic Development								€804,143.00			
1460	Environmental Services											

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1461	Landfill Operation & Aftercare								€1,757,149.00			
1462	Litter Management								€508,504.00			
1463	Operation of Fire Service								€3,715,215.00			
1464	Fund for Reinstatement of Landfill						€1,144,000.00					
1465	Kyletalesha Landfill						€2,010,000.00					
1466	Kyletalesha Cell 12									€4,246,000.00		
1467	Kyletalesha Cell 15									€2,418,000.00		
1468	Recreation & Amenity											
1469	Operation of Library & Archival Service								€1,929,591.00			
1470	Community Sport & Recreational Development								€507,397.00			
1471	Operation of Arts Programme								€959,517.00			
1472	Donaghmore Workhouse Restoration Project						€910,000.00					
1473	Portlaoise New Branch Library Main Street						€3,200,000.00					
1474	Proposed Council Offices & Library						€700,000.00					
1475	Agri/Educ/Health/Welfare											
1476	Veterinary Services								€505,412.00			
1477	Educational Support Services								€1,267,839.00			
1478	Miscellaneous Services											
1479	Administration of Rates								€4,127,460.00			
1480	Local Representation/Civic Leadership								€1,159,947.00			
1481	Motor Taxation								€747,370.00			
1482	Agency & Recoupable								€2,521,529.00			
1483												
1484	Leitrim County Council											
1485	Housing & Building											
1486	Improvements to LA Housing			€1,500,000.00								
1487	Maintenance/Improvement LA Housing								€1,600,000.00			
1488	Support to Housing Capital Programme								€600,000.00			
1489	RAS Programme								€500,000.00			
1490	Road, Transport & Safety											
1491	N16 Cornacloy to Sradine Phase II			€3,000,000.00								
1492	Community Improvement Schemes (Non-National Roads)			€600,000.00								
1493	NP Road Maintenance & Improvement								€2,700,000.00			
1494	Regional Roads Maintenance & Improvement								€3,900,000.00			
1495	Local Road Maintenance & Improvement								€5,300,000.00			
1496	Agency & Recoupable Services								€900,000.00			
1497	Water Services											
1498	Water Supply								€1,900,000.00			
1499	Waster Water Treatment								€1,400,000.00			
1500	Development Management											
1501	Development Management - Planning								€600,000.00			
1502	Community & Enterprise Function								€600,000.00			
1503	Economic Development & Promotion								€1,000,000.00			
1504	Environmental Services											
1505	Energy Efficiency Programme			€600,000.00								
1506	Operation of Fire Service								€2,000,000.00			
1507	Recreation & Amenity											
1508	Const. of New Branch Library			€500,000.00								
1509	Operation of Library & Archive Service								€1,400,000.00			
1510	Outdorr Leisure Areas Operations								€500,000.00			
1511	Community Sports & Recreation Development						€600,000.00					
1512	Operation of Arts Programme								€700,000.00			
1513	Agri/Educ/Health/Welfare											
1514	Educational Support Services								€600,000.00			

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1515	Miscellaneous Services											
1516	Administration of Rates								€900,000.00			
1517	Local Representation/Civic Leadership								€1,100,000.00			
1518												
1519	Limerick City & County Council											
1520	Housing & Building											
1521	Regeneration Construction Schemes				€16,510,000.00							
1522	Other Regeneration Projects				€5,500,000.00							
1523	Regeneration Southside Environment & Small Cap Works						€600,000.00					
1524	Regeneration Southside Environment & Small Cap Works Pro2						€600,000.00					
1525	Regeneration Pilot Energy Upgrade						€600,000.00					
1526	Regeneration Demolitions						€2,300,000.00					
1527	Regeneration Refurbishment & Remodelling						€3,300,000.00					
1528	Maintenance/Improvement of LA Housing								€5,700,000.00			
1529	Housing Rent & Tenant Purchase Admin								€1,100,000.00			
1530	Housing Community Development Support								€500,000.00			
1531	Administration of the Homeless Service								€3,200,000.00			
1532	Support to Housing Capital Programme								€1,500,000.00			
1533	RAS Programme								€800,000.00			
1534	Housing Loans Programme								€670,000.00			
1535	Housing Grants								€2,200,000.00			
1536	Agency & Recoupable								€1,700,000.00			
1537	Planned Maintenance Programme									€500,000.00		
1538	Regeneration Vizes Court 29 Units									€4,700,000.00		
1539	Regeneration Southhill Sheltered Accomodation									€6,300,000.00		
1540	2014 Limerick City Energy Efficiency Programme									€900,000.00		
1541	Road, Transport & Safety											
1542	Road Design & Construction			€2,900,000.00								
1543	City Centre Pedestrianisation				€6,200,000.00							
1544	National Primary				€7,300,000.00							
1545	Regional & Local Roads			€2,200,000.00								
1546	Southern Green Route Construction						€3,800,000.00					
1547	Coonagh to Knockalisheen						€5,700,000.00					
1548	Smarter Travel						€3,900,000.00					
1549	NP Road Maintenance & Improvement								€1,300,000.00			
1550	NS Road Maintenance & Improvement								€500,000.00			
1551	Regional Roads Maintenance & Improvement								€6,500,000.00			
1552	Local Road Maintenance & Improvement								€13,500,000.00			
1553	Public Lighting								€2,700,000.00			
1554	Traffic Management Improvement								€900,000.00			
1555	Road Safety Promotion/Education								€500,000.00			
1556	Maintenance & Management of Car Parking								€900,000.00			
1557	Regeneration Capital Flood Remedial Works									€1,100,000.00		
1558	City Quays Improvement Works									€5,700,000.00		
1559	Office Fitout Patrick Street									€700,000.00		
1560	Water Services											
1561	Water Supply								€9,200,000.00			
1562	Waste Water Treatment								€3,500,000.00			
1563	Admin of Group & Private Water Installation								€1,100,000.00			
1564	Development Management											
1565	Economic Development Initiatives			€3,200,000.00								
1566	Tourism Walkway Kilmallock			€500,000.00								
1567	Tourism Adare Destination Plan				€7,500,000.00							
1568	Development of Service Enterprise Sites			€900,000.00								

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1569	Structures Cat 5 Urgent Repair			€2,100,000.00								
1570	Forward Planning								€1,400,000.00			
1571	Development Management Planning								€1,400,000.00			
1572	Planning Enforcement								€500,000.00			
1573	Tourism Development & Promotion								€2,800,000.00			
1574	Community & Enterprise Function								€600,000.00			
1575	Economic Development & Promotion								€1,500,000.00			
1576	Property Management								€800,000.00			
1577	Agency & Recoupable Services								€7,200,000.00			
1578	Gortadroma Development Fund									€303,000,000.00		
1579	Environmental Services											
1580	Historic Unlicenced Landfills			€500,000.00								
1581	Fire Equipment				€5,400,000.00							
1582	Landfill Operation & Aftercare								€5,400,000.00			
1583	Recovery & Recycling Facilities								€700,000.00			
1584	Provision of Waste to Collection Services								€600,000.00			
1585	Litter Management								€800,000.00			
1586	Street Cleaning								€3,400,000.00			
1587	Waste Management Planning								€700,000.00			
1588	Maintenance of Burial Grounds								€900,000.00			
1589	Safety of Structures & Places								€2,800,000.00			
1590	Operation of Fire Service								€11,900,000.00			
1591	Water Quality, Air, Noise Pollution								€800,000.00			
1592	Agency & Recoupable Services								€2,600,000.00			
1593	Recreation & Amenity											
1594	Leisure Facilities Operations								€900,000.00			
1595	Operation of Library & Archival Service								€3,500,000.00			
1596	Outdoor Leisure Areas Operations								€1,700,000.00			
1597	Operation of Arts Programme								€1,100,000.00			
1598	Agri/Educ/Health/Welfare											
1599	Veterinary Services								€900,000.00			
1600	Educational Support Services								€2,200,000.00			
1601	Miscellaneous Services											
1602	Administration of Rates								€10,100,000.00			
1603	Local Representation/Civic Leadership								€2,000,000.00			
1604	Motor Taxation								€900,000.00			
1605	Agency & Recoupable Services								€1,600,000.00			
1606												
1607	Longford County Council											
1608	Housing & Building											
1609	Capital Repairs			€800,000.00								
1610	Disabled Grants State Amount 80%			€596,000.00								
1611	Ballymahon OPDs			€876,000.00								
1612	Remedial Works Tromra Road Granard						€1,622,000.00					
1613	Maintenance/Improvement of LA Housing								€2,020,000.00			
1614	Housing Rent & Tenant Purchase Admin								€1,010,000.00			
1615	Support to Housing Capital Programme								€782,000.00			
1616	RAS Programme								€1,633,000.00			
1617	Housing Loans								€695,000.00			
1618	Capital Repairs 2014									€727,000.00		
1619	Disabled Grants State Amount 80% 2014									€532,000.00		
1620	Road, Transport & Safety											
1621	N5 Cartonlebagh						€1,050,000.00					
1622	Bridge Strengthening						€1,230,000.00					

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1623	N4 Lacken Pavement Phase 1						€1,580,000.00					
1624	NP Road Maintenance & Improvement								€676,000.00			
1625	NS Road Maintenance & Improvement								€676,000.00			
1626	Regional Road Maintenance & Improvement								€1,420,000.00			
1627	Local Road Maintenance & Improvement								€5,560,000.00			
1628	Public Lighting								€800,000.00			
1629	Maintenance & Management of Car Parking								€856,000.00			
1630	Water Services											
1631	5 Villages Sewerage Scheme DBO						€10,480,000.00					
1632	Operation & Maintenance of Water Supply								€3,154,000.00			
1633	Operation & Maintenance of Waste Water Treatment								€1,664,000.00			
1634	Agency & Recoupable Services								€545,000.00			
1635	Development Management											
1636	Development Management								€682,000.00			
1637	Economic Development & Promotion								€590,000.00			
1638	Environmental Services											
1639	Fire Station Lanesboro						€1,056,000.00					
1640	Litter Management								€550,000.00			
1641	Street Cleaning								€552,000.00			
1642	Waste Regulations, Monitoring & Enforcement								€565,000.00			
1643	Operation of Fire Service								€2,010,000.00			
1644	Recreation & Amenity											
1645	Operation of Library & Archival Service								€1,603,000.00			
1646	Granard Library									€854,000.00		
1647	Agri/Educ/Health/Welfare											
1648	Educational Support Services								€502,000.00			
1649	Miscellaneous Services											
1650	Administration of Rates								€2,243,000.00			
1651	Local Representation/Civic Leadership								€1,243,000.00			
1652	Agency & Recoupable Services								€814,000.00			
1653												
1654	Louth County Council											
1655	Housing & Building											
1656	Mell Phase 2			€3,600,000.00								
1657	8 classroom Primary School at Ardee			€2,800,000.00								
1658	Mell Phase 1 (50 houses)						€9,000,000.00					
1659	Regeneration Works Scheme Coxs Demesne						€8,400,000.00					
1660	Moneymore Build to Lease - 5 CAS Units						€700,000.00					
1661	Maintenance/improvement LA Housing								€6,400,000.00			
1662	Housing Assessment, Allocation & Transfer								€700,000.00			
1663	Housing Rent & TP Administration								€900,000.00			
1664	Housing Community Development Support								€600,000.00			
1665	Administration of Homeless Service								€1,200,000.00			
1666	Support to Housing Capital Programme								€1,800,000.00			
1667	RAS Programme								€3,500,000.00			
1668	Housing Loans Programme								€1,500,000.00			
1669	Housing Grants								€1,700,000.00			
1670	Seafield Road									€7,000,000.00		
1671	Road, Transport & Safety											
1672	Dundalk Western Infrastructure Route					€142,000,000.00						
1673	Cavan/Dundalk R178					€25,000,000.00						
1674	N52 Mapastown Bridge			€2,000,000.00								
1675	N52 Stephenstown to M1				€6,000,000.00							
1676	St Dominicks Bridge Refurbishment			€500,000.00								

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1677	Hill Street Junction			€1,200,000.00	€12,900,000.00							
1678	VMS - Verbal Message Sign			€500,000.00								
1679	Surface Water Scheme			€1,500,000.00								
1680	Greenway Routes			€4,500,000.00								
1681	Ash Walk to NS2 - Ardee Master Plan			€800,000.00								
1682	Ardee By Pass											
1683	NS3 Barronstown to HBX			€2,600,000.00								
1684	N2 Blakestown Cross			€1,700,000.00								
1685	Drumleck to Castlebellingham						€700,000.00					
1686	NS2 Realignment Design & Construction						€2,000,000.00					
1687	Narrow Water Bridge Project					€56,400,000.00						
1688	Port Access Northern Cross Route					€50,000,000.00						
1689	Greenway Cycle Route					€900,000.00						
1690	Bellurgan Embankment Improvement Works					€2,300,000.00						
1691	NS Road - Maintenance & Improvement							€600,000.00				
1692	Regional Roads - Maintenance & Improvement							€2,700,000.00				
1693	Local Road - Maintenance & Improvement							€9,300,000.00				
1694	Public Lighting							€1,900,000.00				
1695	Traffic Management Improvement							€500,000.00				
1696	Road Safety Engineering Improvement							€700,000.00				
1697	Maintenance & Management of Car Parking							€1,000,000.00				
1698	Support to Roads Capital Programme							€500,000.00				
1699	Agency & Recoupable							€800,000.00				
1700	Post Primary School Ballymakenny New Build					€12,200,000.00						
1701	Water Services											
1702	Water Conservation Phase 3					€2,700,000.00						
1703	Water Supply							€4,100,000.00				
1704	Waste Water Treatment							€2,600,000.00				
1705	Ccollection of Water & Waste Water Charges							€500,000.00				
1706	Support to Water Capital Programme							€700,000.00				
1707	Development Management											
1708	Forward Planning					€1,300,000.00						
1709	Development Management Planning					€1,700,000.00						
1710	Enforcement					€600,000.00						
1711	Community & Enterprise Function					€700,000.00						
1712	Unfinished Housing Estates					€900,000.00						
1713	Economic Development & Promotion					€3,100,000.00						
1714	Environmental Services											
1715	Whiteriver Landfill Site - Development of Phase V					€1,200,000.00						
1716	Landfill Renewable Energy Project & Ancillary Works					€3,000,000.00						
1717	Landfill Operation & Aftercare							€900,000.00				
1718	Operation & Maintenance of Recovery & Recycling Facilities							€500,000.00				
1719	Litter Management							€1,100,000.00				
1720	Street Cleaning							€1,700,000.00				
1721	Waste Regulations, Monitoring & Enforcement							€600,000.00				
1722	Maintenance & upkeep of Burial Grounds							€700,000.00				
1723	Operation of Fire Service							€8,400,000.00				
1724	Water Quality, Air, Noise Pollution							€1,100,000.00				
1725	Recreation & Amenity											
1726	Carlingford Library			€1,100,000.00								
1727	Redevelopment of Sports Centre 2012					€1,200,000.00						
1728	Operation of Library & Archival Service							€3,100,000.00				
1729	Outdoor Leisure Areas Operations							€1,200,000.00				
1730	Community Sports & Recreation Development							€1,100,000.00				

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1731	Operation of Arts Programme								€1,800,000.00			
1732	Agri/Educ/Health/Welfare											
1733	Veterinary Services								€600,000.00			
1734	Educational Support Services								€2,200,000.00			
1735	Miscellaneous Services											
1736	Profit & Loss Machinery Account								€1,300,000.00			
1737	Administration of Rates								€10,000,000.00			
1738	Local Representation/Civic Leadership								€1,400,000.00			
1739	Motor Taxation								€1,100,000.00			
1740	Agency & Recoupable								€3,600,000.00			
1741												
1742	Mayo County Council											
1743	Housing & Building											
1744	Foxford Housing VDP Scheme			€1,000,000.00								
1745	Convent Site, Westport			€4,000,000.00								
1746	Maintenance & Improvement of LA Housing								€2,779,851.00			
1747	Housing Assessment, Allocation & Transfer								€506,070.00			
1748	Support to Housing Capital Programme								€1,507,874.00			
1749	RAS Programme								€6,539,985.00			
1750	Housing Loans Programme								€1,827,164.00			
1751	Housing Grants								€2,992,347.00			
1752	CAS Clar ICH 36 houses at Mayfield Claremorris									€5,060,745.00		
1753	Road, Transport & Safety											
1754	N60 Heathlawn				€5,000,000.00							
1755	N26 Clonagullane Bridge				€10,000,000.00							
1756	N59 Coolcran, Outskirts of Ballina			€800,000.00								
1757	R311 Rehins Newport Rd Cast						€513,830.00					
1758	R319 Tonragee, Achill Sound						€1,453,733.00					
1759	N5/N26/N58 Turlough to Bohola						€1,211,674.00					
1760	N5 Bohola to Westport Design						€7,234,127.00					
1761	N59 Westport to Mulranny						€5,518,629.00					
1762	N59 Improvements at Mulranny						€1,007,916.00					
1763	N60 Balla/Claremorris Heathlawn						€1,161,636.00					
1764	N60 C/Bar/Balla Realignment						€481,074.00					
1765	N84 Pavement Works Hundred Acres, Shrule						€409,442.00					
1766	N84 Thomastown						€589,586.00					
1767	Rossow Bends						€907,468.00					
1768	Monasteries on the Moy						€138,653.00					
1769	CPO Land at Kilbride Swinford						€514,927.00					
1770	NP Road Maintenance & Improvement								€1,072,474.00			
1771	NS Road Maintenance & Improvement								€1,320,729.00			
1772	Regional Road Maintenance & Improvement								€6,276,140.00			
1773	Local Road Maintenance & Improvement								€21,815,080.00			
1774	Public Lighting								€1,590,838.00			
1775	Maintenance & Management of Car Parking								€1,038,809.00			
1776	Support to Roads Capital Programme								€1,856,573.00			
1777	Agency & Recoupable Services								€1,248,142.00			
1778	R335 Bunowen Bridge Louisburgh									€666,033.00		
1779	N59 Bangor Sth Pave Repair Overlay									€504,570.00		
1780	N59 Carrowkill to Dooleeg									€967,454.00		
1781	Mulranny to Bellaveeny Rehab									€703,119.00		
1782	Water Services											
1783	Rural Water DBO Bundle 1A				€5,500,000.00							
1784	Capping of Cell 3A Rathrooen Contract No.8			€500,000.00								

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1785	Killala Sewage Scheme						€1,711,122.00					
1786	GWS Treatment DBO						€38,260,393.00					
1787	WP4 - Ballyheane, Taugheen, Ballycastle-Rehab st3WC						€931,585.00					
1788	DBO enabling/Advance works						€6,410,106.00					
1789	CT2 Bna & Knockmore + WP5 Kiltimagh Rehab						€1,749,268.00					
1790	Lough Mask Treatment Plant Upgrade						€7,904,461.00					
1791	LMRWSS Ext Ballinrobe to Kilmaine						€785,782.00					
1792	Irishtown GWS						€476,952.00					
1793	SEPIL Development works						€12,928,347.00					
1794	Construction of Cell No. 3B at Rathroen						€1,087,793.00					
1795	Operation & Maintenance of Water Supply								€9,131,814.00			
1796	Operation & Maintenance of Waste Water Supply								€5,608,868.00			
1797	Collection of Water & Waste Water Charges								€1,109,484.00			
1798	Admin of Group & Private Installations								€4,295,012.00			
1799	Support to Water Capital Programme								€1,729,420.00			
1800	Agency & Recoupable Services								€544,209.00			
1801	GWS Treatment DBO contract 1									€29,075,702.00		
1802	Cong WS Extension									€1,165,449.00		
1803	LMRWSS - Kilmaine Rehab Works									€597,215.00		
1804	Development Management											
1805	Forward Planning								€566,890.00			
1806	Development Management								€2,474,600.00			
1807	Enforcement								€514,246.00			
1808	Community & Enterprise Function								€1,604,896.00			
1809	Economic Development & Promotion								€2,979,412.00			
1810	Smt Travel - Greenways 2014									€858,079.00		
1811	Environmental Services											
1812	Coastal Protection at Carrowholly			€800,000.00								
1813	Operation, Maintenance and Aftercare of Landfill								€4,283,349.00			
1814	Litter Management								€643,570.00			
1815	Street Cleaning								€1,211,070.00			
1816	Maintenance & Upkeep of Burial Grounds								€629,910.00			
1817	Safety of Structures & Places								€593,802.00			
1818	Operation of Fire Service								€5,207,318.00			
1819	Fire Prevention								€589,606.00			
1820	Water Quality, Air & Noise Pollution								€988,849.00			
1821	Agency & Recoupable Services								€5,840,482.00			
1822	Recreation & Amenity											
1823	Castlebar Pool & Outdoor Pursuits Academy				€11,000,000.00							
1824	SEAI Frenchport Pier Project				€8,000,000.00							
1825	Riverwalk Castlebar						€1,099,470.00					
1826	Greenway Castlebar to Islandeady Link						€774,898.00					
1827	Greenway Castlebar to Turlough						€837,509.00					
1828	Operation & Maintenance of Leisure Facilities								€2,669,120.00			
1829	Operation of Library & Archival Service								€3,026,475.00			
1830	Operation, Maintenance & Improvement of Outdoor Leisure Areas								€1,930,210.00			
1831	Community Sport & Recreational Development								€1,182,382.00			
1832	Operation of Arts Programme								€1,871,177.00			
1833	Operation & Maintenance of Piers & Harbours								€537,931.00			
1834	Agri/Educ/Health/Welfare											
1835	Veterinary Service								€873,941.00			
1836	Educational Support Services								€2,466,579.00			
1837	Miscellaneous Services											
1838	Spirit of Place Downpatrick Head						€686,833.00					

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1839	Acquisition of Volex Building						€630,046.00					
1840	Profit & Loss Machinery Account								€6,398,379.00			
1841	Profit & Loss Stores Account								€1,725,795.00			
1842	Administration of Rates								€6,481,233.00			
1843	Local Representation/Civic Leadership								€1,896,637.00			
1844	Motor Taxation								€1,266,098.00			
1845	Agency & Recoupable Services								€4,703,549.00			
1846	Town Hall Westport									€800,589.00		
1847												
1848	Meath County Council											
1849	Housing & Building											
1850	Bettystown Phase 1 - 16 houses			€4,000,000.00								
1851	Summerhill - 14 Houses				€7,700,000.00							
1852	Athboy Phase 1 - 30 Houses				€6,600,000.00							
1853	Kells - 40 Houses				€7,800,000.00							
1854	St Francis Park - 10 Houses			€3,500,000.00								
1855	Remedial Works - Townspark Navan						€10,000,000.00					
1856	Tuath Housing Association, Knightsbridge, Trim - 6 Units						€1,530,000.00					
1857	STEER Voluntary Housing Body, 24 Units Long term Lease						€3,500,000.00					
1858	St Brigid's Villa's Navan - Refurbishment Scheme						€750,000.00					
1859	Capital Assistance Scheme, North&East Housing Association, Carrick Street Kells						€710,000.00					
1860	Energy Upgrade 2013 Job Stimulus Phase 1						€2,800,000.00					
1861	Develoopment of Private Sites at Carlanstown						€1,000,000.00					
1862	Maintenance & Improvement LA Housing								€5,390,000.00			
1863	Housing Rent & Tenant Purchase Admin								€890,000.00			
1864	Support to Housing Capital Programme								€2,380,000.00			
1865	RAS Programme								€3,240,000.00			
1866	Housing Loans Programme								€2,150,000.00			
1867	Housing Grants								€1,100,000.00			
1868	Road, Transport & Safety											
1869	Traffic Calming Schemes Slane and Navan						€2,140,000.00					
1870	Curtis's Cross Pavement Overlay						€680,000.00					
1871	N2 Slane ByPass						€50,000,000.00					
1872	N2 Thurstianstown Pavement Overlay						€1,280,000.00					
1873	NS1 Athboy Scheme 2012						€2,190,000.00					
1874	NS1 Dunmoe Realignment Phase 2						€8,530,000.00					
1875	East-West Interconnector Project 2012 - Ratoath						€1,030,000.00					
1876	Trim Navan Drogheda Cycleway Phase 1 & 2						€20,000,000.00					
1877	Navan Cycle Network Development - Johnstown						€1,200,000.00					
1878	Main Street Ashbourne Phase 1						€3,500,000.00					
1879	NP Road - Maintenance & Improvement								€720,000.00			
1880	NS Road - Maintenance & Improvement								€530,000.00			
1881	Regional Roads Maintenance & Improvement								€8,130,000.00			
1882	Local Road Maintenance & Improvement								€14,120,000.00			
1883	Public Lighting								€2,240,000.00			
1884	Maintenance & Management of Car Parking								€560,000.00			
1885	Support to Roads Capital Programme								€1,380,000.00			
1886	Agency & Recoupable Services								€3,340,000.00			
1887	Water Services											
1888	Navan & Mid Meath Water Supply						€49,710,000.00					
1889	Ashbourne/Rathoath/Kilbride Sewerage Scheme						€16,560,000.00					
1890	Oldcastle Sewerage Treatment Works						€9,000,000.00					
1891	Major Grouped DBO 8 Scheme						€69,300,000.00					

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1892	Optimisation of Aeration System at Navan Waste Water Treatment Plant						€1,270,000.00					
1893	Countywide Water Conservation Project						€3,200,000.00					
1894	Water Supply								€5,840,000.00			
1895	Waste Water Treatment								€4,690,000.00			
1896	Collection of Waste Water Charges								€770,000.00			
1897	Support to Water Capital Programme								€870,000.00			
1898	Agency & Recoupable Services								€520,000.00			
1899	Development Management											
1900	Redevelopment of Civic Space Kennedy Road Navan						€6,400,000.00					
1901	Navan Town Park						€2,000,000.00					
1902	Forward Planning								€840,000.00			
1903	Development Management - Planning								€2,870,000.00			
1904	Community & Enterprise Function								€1,200,000.00			
1905	Economic Development & Promotion								€830,000.00			
1906	Environmental Services											
1907	Flood Relief Northlands Bettystown			€500,000.00								
1908	Acquisition of Burial Grounds						€1,300,000.00					
1909	Street Cleaning								€1,520,000.00			
1910	Waste Regs, Monitoring & Enforcement								€3,390,000.00			
1911	Safety of Structures & Places								€530,000.00			
1912	Operation of Fire Services								€4,310,000.00			
1913	Water Quality, Air, Noise Pollution								€550,000.00			
1914	Recreation & Amenity											
1915	Operation & Maintenance of Leisure Facilities								€1,120,000.00			
1916	Operation of Library & Archive Services								€3,530,000.00			
1917	Outdoor Leisure Areas Operations								€740,000.00			
1918	Operation of Arts Programme								€620,000.00			
1919	Agri/Educ/Health/Welfare											
1920	Veterinary Services								€720,000.00			
1921	Educational Support Services								€1,740,000.00			
1922	Miscellaneous Services											
1923	Meath County Council Civic Headquarters						€15,000,000.00					
1924	Administration of Rates								€6,600,000.00			
1925	Local Representation/Civic Leadership								€1,930,000.00			
1926	Motor Taxation								€1,550,000.00			
1927	Agency & Recoupable Services								€1,630,000.00			
1928												
1929	Monaghan County Council											
1930	Housing & Building											
1931	Latlurcan Glen & Close - 16 Houses			€2,600,000.00								
1932	Purchase of Housing Stock						€3,000,000.00					
1933	Curtain St Housing Development						€1,680,000.00					
1934	Maintenance/Impovement								€2,060,000.00			
1935	RAS Programme								€1,630,000.00			
1936	Housing Loans Programme								€780,000.00			
1937	Housing Grants								€1,470,000.00			
1938	Road, Transport & Safety											
1939	N2 Derrylan - Tullyvin R/B Surfacing			€1,900,000.00								
1940	Monaghan to Emyvale Phase 2						€5,500,000.00					
1941	Monaghan to Emyvale Phase 3						€8,500,000.00					
1942	Bends Mon - Emyvale Phase 4						€5,400,000.00					
1943	N12 Tamlet Nth Mon area						€1,900,000.00					
1944	NP Road Maintenance & Improvement								€610,000.00			

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1945	Regional Roads Maintenance & Improvement								€4,110,000.00			
1946	Local Road Maintenance & Improvement								€7,790,000.00			
1947	Public Lighting								€750,000.00			
1948	Agency & Recoupable Services								€2,100,000.00			
1949	Water Services											
1950	Repayment of HFA Water Services Loans				€5,090,000.00							
1951	Operation & Maintenance of Water Supply								€2,250,000.00			
1952	Operation & Maintenance of Waste Water Treatment								€2,020,000.00			
1953	Admin of Group & Private Water Installation								€2,710,000.00			
1954	Development Management											
1955	Clones Erne East Blackwater - INTERREG						€1,680,000.00					
1956	Development Management								€1,080,000.00			
1957	Community & Enterprise Function								€2,920,000.00			
1958	Economic Development & Promotion								€1,410,000.00			
1959	Agency & Recoupable Services								€750,000.00			
1960	Environmental Services											
1961	Operation Maintenance & Aftercare of Landfill								€3,870,000.00			
1962	Operation of Fire Service								€2,600,000.00			
1963	Water Quality, Air and Noise Pollution								€860,000.00			
1964	Recreation & Amenity											
1965	Clones Erne East Sports Project						€8,800,000.00					
1966	Operation of Library & Archival Service								€2,200,000.00			
1967	Operation of Arts Programme								€1,500,000.00			
1968	Agri/Educ/Health/Welfare											
1969	Educational Support Services								€830,000.00			
1970	Miscellaneous Services											
1971	Local Representation/Civic Leadership								€1,180,000.00			
1972	Motor Taxation								€810,000.00			
1973	Agency & Recoupable								€4,010,000.00			
1974												
1975	Offaly County Council											
1976	Housing & Building											
1977	Maintenance & Management of LA Housing								€2,100,000.00			
1978	Housing Rent & TP Admin								€1,000,000.00			
1979	Support to Housing Capital Programme								€1,600,000.00			
1980	RAS Programme								€2,600,000.00			
1981	Housing Grants								€800,000.00			
1982	Kylebeg Banagher						€2,200,000.00			€3,800,000.00		
1983	Development of Lands at Clonminch											
1984	Road, Transport & Safety											
1985	NS Road Maintenance & Improvement								€3,000,000.00			
1986	Regional Roads Maintenance & Improvement								€4,100,000.00			
1987	Local Road Maintenance & Improvement								€5,500,000.00			
1988	Water Services											
1989	Water Supply								€3,000,000.00			
1990	Waste Water Treatment								€1,800,000.00			
1991	Admin of Group & Private Water Installation								€800,000.00			
1992	Development Management											
1993	Forward Planning								€600,000.00			
1994	Development Management								€1,600,000.00			
1995	Community & Enterprise Function								€500,000.00			
1996	Economic Development & Promotion								€700,000.00			
1997	Environmental Services											
1998	Landfill Operation & Aftercare								€900,000.00			

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3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
1999	Provision of Waste Collection								€1,000,000.00			
2000	Waste, Regs, Monitoring & Enforcement								€500,000.00			
2001	Operation of Fire Service								€2,700,000.00			
2002	Recreation & Amenity											
2003	Operation of llibrary & Archival Service								€2,100,000.00			
2004	Operation of Arts Programme								€600,000.00			
2005	Clara Swimming Pool Refurb/Upgrade						€1,100,000.00					
2006	Agri/Educ/Health/Welfare											
2007	Educational Support Services								€900,000.00			
2008	Miscellaneous Services											
2009	Birr Active Travel			€1,500,000.00								
2010	Profit/Loss Machinery Account								€800,000.00			
2011	Administration of Rates								€4,200,000.00			
2012	Local Representation/Civic Leadership								€1,200,000.00			
2013	Motor Taxation								€700,000.00			
2014	Agency & Recoupable Services								€1,100,000.00			
2015												
2016	Roscommon County Council											
2017	Housing & Building											
2018	Support to Housing Capital Programme				€8,145,000.00							
2019	Maintenance/Improvement of LA Housing								€1,768,000.00			
2020	Voluntary Housing Scheme Croghan						€2,326,000.00					
2021	Roscara Housing Association						€652,000.00					
2022	Voluntary Housing at the Maples, Lisroyne						€625,000.00					
2023	Construction of Houses at Torpanbeg						€804,000.00					
2024	RAS Programme								€2,875,000.00			
2025	Housing Loans Programme											
2026	Housing Grants								€582,000.00			
2027	Road, Transport & Safety											
2028	NP Road - Maintenance & Improvement								€606,000.00			
2029	NS Road - Maintenance & Improvement								€768,000.00			
2030	N61 Rathallen/Treanargy						€9,416,000.00					
2031	N60						€1,310,000.00					
2032	Regional Roads - Maintenance & Improvement								€4,812,000.00			
2033	Local Road - Maintenance & Impovement								€10,207,000.00			
2034	Old Tuam Road Development Works						€1,075,000.00					
2035	Road Widening Monksland						€1,044,000.00					
2036	Public Lighting								€763,000.00			
2037	Road Safety Engineering Improvement								€733,000.00			
2038	N5 Ballaghaderreen ByPass						€51,047,000.00					
2039	N5 Ballaghaderreen to Longford						€210,000,000.00					
2040	N60 Oran						€9,275,000.00					
2041	N61 Coolteige Phase 1 Realignment						€9,743,000.00					
2042	Water Services											
2043	Water Supply								€448,000.00			
2044	North East TRSS						€4,062,000.00					
2045	Four Regional Water Supply Schemes						€18,196,000.00					
2046	West Roscommon Water Supply						€1,124,000.00					
2047	Waste Water Treatment								€1,815,000.00			
2048	Town & Village SS						€30,230,000.00					
2049	Upgrade Cortober System						€954,000.00					
2050	Subsidy to GWS & Administration						€8,759,000.00					
2051	Capital Grants Group Schemes						€5,011,000.00					
2052	Rural Water DBO						€33,602,000.00					

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3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
2053	Rural Water Network Conservation								€605,000.00			
2054	Support to Water Capital Programme						€514,000.00					
2055	Agency & Recoupable Services						€604,000.00					
2056	Local Authority Water & Sanitary Services						€745,000.00					
2057	Development Management											
2058	Forward Planning								€1,386,000.00			
2059	Development Management								€1,402,000.00			
2060	Planning Enforcement								€619,000.00			
2061	Economic Development & Promotion								€728,000.00			
2062	Environmental Services											
2063	Recovery & Recycling Facilities Operations								€699,000.00			
2064	Operation of Fire Service								€2,728,000.00			
2065	Recreation & Amenity											
2066	Leisure Facilities Operation								€750,000.00			
2067	Operation of Library & Archive Services								€1,415,000.00			
2068	Outdoor Leisure Areas Operations								€569,000.00			
2069	Operation of Arts Programme								€870,000.00			
2070	Agri/Educ/Health/Welfare											
2071	Educational Support Services								€1,414,000.00			
2072	Miscellaneous Services											
2073	Administration of Rates								€3,347,000.00			
2074	Local Representation/Civic Leadership								€1,127,000.00			
2075	Corporate											
2076	Corporate Headquarters						€14,596,000.00					
2077												
2078	Sligo County Council											
2079	Housing & Building											
2080	Housing Construction: Fr Flanagan Tce						€3,300,000.00					
2081	CAS Scheme; Nazareth House						€6,600,000.00					
2082	Housing Acquisitions						€500,000.00					
2083	Cranmore Regeneration Masterplan						€20,000,000.00					
2084	Maintenance/Improvement LA Housing								€2,700,000.00			
2085	Support to Housing Capital Programme								€1,090,000.00			
2086	RAS Programme								€3,410,000.00			
2087	Housing Loans Programme								€1,470,000.00			
2088	Housing Grants								€790,000.00			
2089	Housing Const - 18 Houses Mopuntain View, Tubercurry									€2,700,000.00		
2090	Road, Transport & Safety											
2091	N4 Cloonamahon - Castlebaldwin					€100,000,000.0						
2092	N16 Gortnagrelly			€2,500,000.00								
2093	Active Travel Towns						€4,000,000.00					
2094	N4 Hughes Bridge Widening						€3,000,000.00					
2095	Western Distributor Road						€12,000,000.00					
2096	Eastern Garavogue River Bridge & Approach Roads						€18,000,000.00					
2097	N17/R294 Roundabouts						€1,100,000.00					
2098	N17 Thornhill Bridge						€500,000.00					
2099	NP Road Maintenance & Improvement								€2,270,000.00			
2100	Regional Roads Maintenance & Improvement								€3,800,000.00			
2101	Public Lighting								€570,000.00			
2102	Road Safety Engineering & Improvement								€510,000.00			
2103	Support to Roads Capital Programme								€590,000.00			
2104	Agency & Recoupable Services								€1,850,000.00			
2105	N4 Realignmnet - Ardloy									€2,400,000.00		
2106	N59 Farranyharpy to Ballygreighan									€9,900,000.00		

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3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
2107	Water Services											
2108	Water Supply								€3,580,000.00			
2109	Waste Water Treatment								€940,000.00			
2110	Agency & Recoupable Srevices								€640,000.00			
2111	Development Management											
2112	Forward Planning								€700,000.00			
2113	Development Management								€900,000.00			
2114	Enforcement								€600,000.00			
2115	Community & Enterprise Function								€600,000.00			
2116	Economic Development & Promotion								€1,100,000.00			
2117	Environmental Services											
2118	Remedial Works on Structures in Graveyards			€750,000.00								
2119	Street Cleaning								€600,000.00			
2120	Operation of Fire Services											
2121	Ballymote Fire Station									€1,300,000.00		
2122	Recreation & Amenity											
2123	Operation of Library & Archival Service								€2,000,000.00			
2124	Outdoor Leisure Areas Operations								€700,000.00			
2125	Operation of Arts Programme								€800,000.00			
2126	Agri/Educ/Health/Welfare											
2127	Educational Support Services								€700,000.00			
2128	Miscellaneous Services											
2129	Border Uplands Project ICBAN						€600,000.00					
2130	PEACE III Phase 2						€2,400,000.00					
2131	Profit & Loss Machinery Account								€2,060,000.00			
2132	Administraction of Rates								€3,830,000.00			
2133	Local Representation/Civic Leadership								€2,020,000.00			
2134	Motor Taxation								€990,000.00			
2135												
2136	South Dublin County Council											
2137	Housing & Building											
2138	St Marks Clondalkin			€2,400,000.00								
2139	Suncroft Infill Scheme			€2,200,000.00								
2140	Redevelopment of Belgard Road			€600,000.00								
2141	Maintenance & Management of LA Housing								€14,500,000.00			
2142	Housing Rent & Tenant Purchase								€2,100,000.00			
2143	Housing Community Development Support								€4,900,000.00			
2144	Administration of Homeless Service								€1,900,000.00			
2145	Support to Housing Capital & Affordable Programme								€4,700,000.00			
2146	RAS Programme								€22,600,000.00			
2147	Housing Loans								€2,600,000.00			
2148	Housing Grants								€2,000,000.00			
2149	Window/Door Replacement 2014						€500,000.00					
2150	Energy Efficiency 2014						€1,700,000.00					
2151	Cluid Adamstown						€500,000.00					
2152	Dublin Simon Community Rosse Court						€800,000.00					
2153	Road, Transport & Safety											
2154	NS Road Maintenance & Improvement								€600,000.00			
2155	Regional Road Maintenance & Improvement								€2,600,000.00			
2156	Local Road Maintenance & Improvement								€11,900,000.00			
2157	Public Lighting								€4,900,000.00			
2158	Traffic Management Improvement								€2,100,000.00			
2159	Road Safety Engineering Improvement								€1,500,000.00			
2160	Road Safety Promotion/Education								€1,400,000.00			

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3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
2161	Maintenance & Management of CarParking								€900,000.00			
2162	Support to Roads Capital Programme								€1,600,000.00			
2163	Tallaght - Templeogue Cycle Route						€3,000,000.00					
2164	Willsbrook Road Cycle Track						€3,700,000.00					
2165	Village Initiatives 2014/2016						€5,000,000.00					
2166	Pedestrian & Cyclebridge at Dodder Valley						€1,600,000.00					
2167	River Dodder Cycle & Pedestrian Route (Dodder)						€2,400,000.00					
2168	St Enda/Grange Rd to Loreto Park/Nutgrove						€1,700,000.00					
2169	Tallaght - Ballyboden Walking & Cycling Route						€2,200,000.00					
2170	N4 to City Cycle Scheme						€6,000,000.00					
2171	Tallaght to Liffey Valley Cycle Scheme						€3,700,000.00					
2172	Green School Cluster						€600,000.00					
2173	Grange Castle Central Carriageway						€3,200,000.00					
2174	Multimodal Access to Basketball Arena									€1,100,000.00		
2175	Water Services											
2176	Operation & Maintenance of Water Supply								€4,400,000.00			
2177	Operation & Maintenance of Waste Water Treatment								€3,900,000.00			
2178	Collection of Water & Waste Water Charges								€500,000.00			
2179	Support to Water Capital Programme								€600,000.00			
2180	LA Water & Sanitary Services								€2,400,000.00			
2181	Development Management											
2182	Tourism Strategy Fund			€500,000.00								
2183	Forward Planning								€2,900,000.00			
2184	Development Management								€2,600,000.00			
2185	Enforcement								€900,000.00			
2186	Building Control								€700,000.00			
2187	Operation, Maintenance of Industrial Sites & Commercial								€1,200,000.00			
2188	Tourism Development & Promotion								€700,000.00			
2189	Community & Enterprise Function								€1,100,000.00			
2190	Economic Development & Promotion								€2,700,000.00			
2191	Property Management								€1,500,000.00			
2192	Environmental Services											
2193	Pavillions Programme			€600,000.00								
2194	Operation, Maintenance & Aftercare of Landfill								€8,100,000.00			
2195	Operation & Maintenance of Recovery & Recycling Facilities								€2,300,000.00			
2196	Operation & Maintenance of Waste to Energy Facilities								€800,000.00			
2197	Provision of Waste to Collection Services								€2,000,000.00			
2198	Litter Management								€1,400,000.00			
2199	Street Cleaning								€5,800,000.00			
2200	Waste Regulations, Monitoring & Enforcement								€1,000,000.00			
2201	Maintenance & Upkeep of Burial Grounds								€1,400,000.00			
2202	Safety of Structures & Places								€500,000.00			
2203	Operation of Fire Service								€1,780,000.00			
2204	Operation, Maintenance & Improvement of Outdoor Leisure Areas								€12,700,000.00			
2205	Recreation & Amenity											
2206	North Clondalkin Library			€3,700,000.00								
2207	Operation & Maintenance of Leisure Facilities								€1,700,000.00			
2208	Community Sport & Recreational Development								€8,000,000.00			
2209	Playground Development								€1,800,000.00			
2210	Operation of library & Archival Service								€9,400,000.00			
2211	Operation of Arts Programme								€1,400,000.00			
2212	Agri/Educ/Health/Welfare											
2213	Veterinary Service								€1,600,000.00			
2214	Educational Support Services								€2,100,000.00			

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3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
2215	Miscellaneous Services											
2216	Administration of Rates								€25,000,000.00			
2217	Franchise Costs								€600,000.00			
2218	Local Representation/Civic Leadership								€1,100,000.00			
2219												
2220	Tipperary County Council											
2221	Housing & Building											
2222	6 Houses at Cabragh Bridge Thurles			€800,000.00								
2223	10 Houses Glencarrick Roscrea			€1,600,000.00								
2224	Redevelopment of Carrick MD Offices			€3,300,000.00								
2225	Window Replacement County Hall 2012						€600,000.00					
2226	Energy Efficiency Works LA hses South Tipp						€600,000.00					
2227	Housing Acquisitions Recoupables (11 Hses Thurles)						€1,300,000.00					
2228	Maintenance & Improvement								€5,900,000.00			
2229	Housing Assessment								€900,000.00			
2230	Housing Rent & Tenant Purchase Admin								€1,200,000.00			
2231	Community Development & Support								€600,000.00			
2232	Homeless Service								€500,000.00			
2233	Support to Capital Programme								€2,200,000.00			
2234	RAS								€9,800,000.00			
2235	Housing Loans								€1,000,000.00			
2236	Housing Grants								€1,500,000.00			
2237	Suir Island Acquisition and Development						€900,000.00					
2238	New Offices Tipperary Town									€6,000,000.00		
2239	Road, Transport & Safety											
2240	N24 Knockacurra Pavement Reconstruction			€500,000.00								
2241	Active Travel Towns Thurles			€500,000.00								
2242	Cycle Lanes Clonmel			€600,000.00								
2243	Development of Ormond Castle Bus Carpark Carrick			€700,000.00								
2244	Pavement Strengthening Tipp Town Davitt Street			€800,000.00								
2245	Active Travel Towns Clonmel			€1,000,000.00								
2246	Arrigans Boreen Realignment 2015			€1,600,000.00								
2247	Ballyhusty Realignment			€2,800,000.00								
2248	Thurles Relief Road			€5,000,000.00								
2249	Road Realignment at Latteragh				€8,000,000.00							
2250	Congar Ballyluskey Realign NTCC						€500,000.00					
2251	Lismalin Bridge						€600,000.00					
2252	Gaulross Pavement Strengthening 2014						€600,000.00					
2253	Traffic Calm N74 Thomastown Southtipp						€800,000.00					
2254	Borrisokane Suurface Water Drainage Scheme						€900,000.00					
2255	N65 Lehinch Pavement Strengthening & Stabilisation						€900,000.00					
2256	Clonmel to Carrick-on-Suir Greenway						€1,900,000.00					
2257	NP Road Maintenance & Improvement								€1,100,000.00			
2258	NS Road Maintenance & Improvement								€900,000.00			
2259	Regional Road Maintenance & Improvement								€9,500,000.00			
2260	Local Road Maintenance & Improvement								€21,900,000.00			
2261	Public Lighting								€2,200,000.00			
2262	Car Parking								€1,500,000.00			
2263	Agency & Recoupable								€1,200,000.00			
2264	Water Services											
2265	Fethard Mullanbawn Spring Upgrade Works			€800,000.00								
2266	Clonmel Regional Water Supply Scheme North Reservoir			€2,000,000.00								
2267	Ardfinnan/Burncourt Ballylooby Springs and Drumroe and Kilroe Reservoirs			€2,000,000.00								

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3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
2268	Cionmel Regional Water Supply Scheme Watermain & Borehole Graigue			€2,100,000.00								
2269	Nenagh Water Main Rehabilitation & Nenagh SS Advanced Network Works			€3,500,000.00								
2270	Nenagh Wastewater Treatment Plant & Network			€4,000,000.00								
2271	Thurles RWSS Contract No.2 DBO				€12,300,000.00							
2272	Water Conservation Phase 3-Fethard Southipp						€4,600,000.00					
2273	Burncourt & Fethard Water Treatment Plants						€12,400,000.00					
2274	Thurles RWSS Contracts No 1						€13,800,000.00					
2275	Water Supply								€8,600,000.00			
2276	Waste Water Treatment								€4,100,000.00			
2277	Collection of Water & Waste Water Charges								€900,000.00			
2278	Admin of Group & Private Installations								€700,000.00			
2279	Support to Water Capital Programme								€1,000,000.00			
2280	Local Authority & Sanitary Services								€500,000.00			
2281	Newport Water Supply Scheme Stage 2									€7,000,000.00		
2282	Development Management											
2283	Questem Development						€3,000,000.00					
2284	Forward Planning								€1,100,000.00			
2285	Development Management								€2,100,000.00			
2286	Enforcement								€1,300,000.00			
2287	Community & Enterprise								€1,300,000.00			
2288	Economic Development & Promotion								€1,700,000.00			
2289	Heritage & Conservation Services								€600,000.00			
2290	Agency & Recoupable								€700,000.00			
2291	Environmental Services											
2292	Donohill Landfill Rehabilitation			€500,000.00								
2293	Rathcabbin Vermicomposting Site Clearance			€2,000,000.00								
2294	Refurbishment of Templemore Fire Station			€900,000.00								
2295	Landfill Operation & Aftercare								€2,200,000.00			
2296	Recovery & Recycling Facilities								€900,000.00			
2297	Litter Management								€900,000.00			
2298	Street Cleaning								€1,500,000.00			
2299	Maintenance of Burial Grounds								€1,400,000.00			
2300	Safety of Structures & Places								€700,000.00			
2301	Operation of Fire Service								€7,000,000.00			
2302	Water Quality, Air & Noise Pollution								€700,000.00			
2303	Agency & Recoupable								€500,000.00			
2304	Extension to Lisboney Burial Ground						€1,200,000.00					
2305	Recreation & Amenity											
2306	Leisure Facilities Operation								€2,100,000.00			
2307	Operation of Library & Archival Service								€4,600,000.00			
2308	Outdoor Leisure Areas Operation								€2,300,000.00			
2309	Operation of Arts Programme								€1,200,000.00			
2310	Agency & Recoupable								€1,100,000.00			
2311	Thurles Town Park						€2,000,000.00					
2312	Town Park & Leisure Centre Upgrade Nenagh						€2,200,000.00					
2313	Refurbishment and extension to the library HQ at Castle Avenue						€3,000,000.00					
2314	Library Square Enhancement						€4,000,000.00					
2315	Agri/Educ/Health/Welfare											
2316	Veterinary Service								€1,200,000.00			
2317	Educational Support Services								€2,100,000.00			
2318	Miscellaneous Services											
2319	John Higgins Site			€500,000.00								

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	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
2374	Development Management								€1,900,000.00			
2375	Tourism Development & Promotion								€1,000,000.00			
2376	Community & Enterprise Function								€1,000,000.00			
2377	Economic Development & Promotion								€2,500,000.00			
2378	Heritage & Conservation Services								€1,100,000.00			
2379	Viking Triangle Phase 2						€2,000,000.00					
2380	Environmental Services											
2381	Recovery & Recycling Facilities Operations								€900,000.00			
2382	Provision of Waste to Collection Services								€3,500,000.00			
2383	Street Cleaning								€3,200,000.00			
2384	Waste Regulations, Monitoring & Enforcement								€500,000.00			
2385	Safety of Structures & Places								€800,000.00			
2386	Operation of Fire Service											
2387	Fire Station Kilbarry 2007						€8,000,000.00					
2388	Recreation & Amenity											
2389	Leisure Facilities Operations								€600,000.00			
2390	Operation of Library & Archival Service								€3,800,000.00			
2391	Outdoor Leisure Areas Operations								€1,800,000.00			
2392	Community Sport & Recreational Development								€1,100,000.00			
2393	Operation of Arts Programme								€2,300,000.00			
2394	Agency & Recoupable Services								€1,000,000.00			
2395	Sports Hall/Library Campus NW Suburbs						€5,500,000.00					
2396	Agri/Educ/Health/Welfare											
2397	Coastal Protection								€2,400,000.00			
2398	Veterinary Service								€700,000.00			
2399	Educational Support Services								€1,000,000.00			
2400	Holy Ghost Building Project						€2,800,000.00					
2401	Miscellaneous Services											
2402	Profit & Loss Machinery Account								€500,000.00			
2403	Administration of Rates								€6,200,000.00			
2404	Local Representation/Civic Leadership								€1,800,000.00			
2405	Motor Taxation								€1,300,000.00			
2406												
2407	Westmeath County Council											
2408	Housing & Building											
2409	House Const. Estates			€4,200,000.00								
2410	Energy Efficiency Measures 2014						€900,000.00					
2411	Ennell Court Development 2012 - 2014						€900,000.00					
2412	Maintenance & Improvement of LA Housing								€1,400,000.00			
2413	Administration of Homeless Service								€800,000.00			
2414	RAS Programme & Longterm Leasing								€3,700,000.00			
2415	Housing Loans								€1,300,000.00			
2416	Housing Grants								€1,100,000.00			
2417	Completion of Unfinished Housing Estates						€1,200,000.00					
2418	Energy Efficiency Programme Phase 1									€1,000,000.00		
2419	Road, Transport & Safety											
2420	NS Road Improvement Works			€2,300,000.00								
2421	Kinnegad Roundabout			€500,000.00								
2422	Church Street Enhancement Scheme			€3,000,000.00								
2423	Cycleway Bridge Across the Shannon, Athlone			€4,000,000.00								
2424	N4 The Downs Grade Separation						€19,200,000.00					
2425	N6 Phase I Kinnegad to Kilbeggan						€223,300,000.00					
2426	Kinnegad/Enfield						€62,500,000.00					
2427	SG Garrycastle Bridge						€5,100,000.00					

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3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
2428	N6 Phase II Kibbegan to Athlone						€241,500,000.00					
2429	N52 Carrick Bridge to Clonfad						€17,600,000.00					
2430	Athlone ByPass Overlay & Rehabilitation						€10,000,000.00					
2431	N52 Rathconnell to Macetown Realignmnet						€5,000,000.00					
2432	N4 Strengthening Leinster Bridges						€1,700,000.00					
2433	N52 Killynan Pavement Overlay						€500,000.00					
2434	NRDO Salaries & Staff Costs								€1,700,000.00			
2435	Meath Border to Mullingar Cycleway						€1,900,000.00					
2436	Mullingar to Longford Border Cycleway						€700,000.00					
2437	Mullingar - Athlone Railway Cycleway						€7,000,000.00					
2438	N52 Killynan Nth Pavement Overlay						€500,000.00					
2439	Ardmore Road School and Accommodation Works						€5,500,000.00					
2440	Railway Field Road, Athlone						€8,000,000.00					
2441	NS Road Maintenance & Improvement Works								€1,300,000.00			
2442	Regional Road Maintenance & Improvement								€2,900,000.00			
2443	Local Road Maintenance & improvement								€5,500,000.00			
2444	Public Lighting								€1,200,000.00			
2445	Support to Roads Capital Programme								€800,000.00			
2446	Athlone ByPass Junction Upgrade									€2,900,000.00		
2447	McKneads/Kinnegad N4 WH									€27,400,000.00		
2448	Clonmore Link Road & Bridge									€14,800,000.00		
2449	Robinstown Link Road									€5,800,000.00		
2450	O'Connell Street Car Park									€900,000.00		
2451	Main Street Regeneration Scheme									€1,100,000.00		
2452	Water Services											
2453	Mains Rehabilitation Mullingar ERDF						€3,100,000.00					
2454	Athlone Sewerage Scheme Phase 1						€4,000,000.00					
2455	Portloman WTP O & M Contract						€1,800,000.00					
2456	Lough Owel Abstraction/Royal Canal						€1,000,000.00					
2457	Mains Rehabilitation Athlone ERDF						€800,000.00					
2458	Ballykeeran/Glasson/Coosan SS						€10,300,000.00					
2459	Mullingar Sewerage Improvement Scheme						€51,500,000.00					
2460	Water Supply								€1,400,000.00			
2461	Waste Water Treatment								€1,300,000.00			
2462	Water Metering Project Inst of Bulk Meters									€2,200,000.00		
2463	Serviced Land Initiative Rochfortbridge									€8,300,000.00		
2464	Mains Rehab Gaybrook/Miltownpass/Lynn Cross									€2,200,000.00		
2465	Mains Rehabilitation Coosan									€1,100,000.00		
2466	Development Management											
2467	Mullingar Cycleways						€1,600,000.00					
2468	Public Realm & Enhancement Mullingar						€3,000,000.00					
2469	Economic Development & Promotion								€900,000.00			
2470	Enforcement								€500,000.00			
2471	Environmental Services											
2472	Compulsory Purchase Marlinstown Landfill						€700,000.00					
2473	Marlinstown Landfill Remediation						€1,500,000.00					
2474	Fire Service Equipment Replacement & Upgrade						€5,000,000.00					
2475	Litter Management								€800,000.00			
2476	Street Cleaning								€800,000.00			
2477	Safety of Structures & Places								€500,000.00			
2478	Operation of Fire Service								€2,800,000.00			
2479	Cornamagh LAP Infrastructural Work									€2,100,000.00		
2480	Recreation & Amenity											
2481	Waterfront Projects Athlone			€1,000,000.00								

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
2482	Athlone Regional Sports Centre						€2,000,000.00					
2483	Regional Leisure Facility Robinstown						€20,000,000.00					
2484	Leisure Facilities Operations								€1,400,000.00			
2485	Operation of Library & Archival Service								€1,600,000.00			
2486	Outdoor Leisure Areas Operations								€800,000.00			
2487	Operation of Arts Programme								€800,000.00			
2488	Agri/Educ/Health/Welfare											
2489	Educational Support Services								€800,000.00			
2490	Miscellaneous Services											
2491	Profit & Loss Machinery Account								€2,200,000.00			
2492	Jack McCormack Project						€800,000.00					
2493	Castle Development						€4,300,000.00					
2494	Administration of Rates								€3,700,000.00			
2495	Local Representation & Civic Leadership								€1,000,000.00			
2496	Motor Taxation								€500,000.00			
2497	Agency & Recoupable Services								€1,600,000.00			
2498	Burgess Park Development									€500,000.00		
2499	Construction of Art Gallery									€4,200,000.00		
2500	Central Management Charges											
2501	Corporate Building Costs								€1,400,000.00			
2502	General Corporate Services								€700,000.00			
2503	Information & Communication Technology								€1,000,000.00			
2504	Human Resource Function								€600,000.00			
2505	Finance Function								€900,000.00			
2506	Pensions & Lump Sum Costs								€4,000,000.00			
2507	Municipal Districts								€1,400,000.00			
2508												
2509	Wexford County Council											
2510	Housing & Building											
2511	Improvements to LA Housing				€6,000,000.00							
2512	Purchase of Land for Future Housing			€3,000,000.00								
2513	Taghmon (16 Houses) new build			€2,200,000.00								
2514	Ard Aoibhinn Capital Assistance Scheme			€1,800,000.00								
2515	Special Needs Accommodation Programme			€1,500,000.00								
2516	8 House Scheme Shana Court			€1,200,000.00								
2517	Voids/Preletting Programme			€1,200,000.00								
2518	Special Needs (9 house) Ballyowen Gorey			€1,200,000.00								
2519	Capital Assistance Programme Rathangan			€900,000.00								
2520	House Purchases						€2,300,000.00					
2521	Energy Efficiency 2014						€1,300,000.00					
2522	Sheltered Housing at Killanerin						€600,000.00					
2523	10 units at Riverchapel						€600,000.00					
2524	Maintenance & Improvement of LA Housing								€5,200,000.00			
2525	Housing Assessment, Allocation & Transfer								€1,000,000.00			
2526	Housing Rent & TP Administration								€800,000.00			
2527	Housing Community Development Support								€600,000.00			
2528	Support to Housing Capital Programme								€2,100,000.00			
2529	RAS Programme								€5,800,000.00			
2530	Housing Loans Programme								€1,900,000.00			
2531	Housing Grants								€2,000,000.00			
2532	Road, Transport & Safety											
2533	Gorey to Enniscorthy Residual Network (2015)			€3,400,000.00								
2534	New Ross By Pass Residual Network (2015)			€2,400,000.00								
2535	N11 Enniscorthy By Pass (Land & Ass Costs)						€58,500,000.00					

	A	B	C	D	E	F	G	H	I	J	K	L
3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
2536	New Ross By Pass (Land & Ass Costs)						€27,000,000.00					
2537	Gorey to Enniscorthy Residual Network (2014)						€3,600,000.00					
2538	New Ross By Pass Residual Network (2014)						€2,300,000.00					
2539	Active Town Travel Scheme						€600,000.00					
2540	NP Road Maintenance & Improvement								€1,400,000.00			
2541	Regional Roads Maintenance & Improvement								€2,800,000.00			
2542	Local Road Maintenance & Improvement								€19,400,000.00			
2543	Public Lighting								€1,400,000.00			
2544	Maintenance & Management of Car Parking								€1,200,000.00			
2545	Agency & Recoupable Services								€900,000.00			
2546	Water Services											
2547	Wexford Village Sewerage Schemes				€10,000,000.00							
2548	Enniscorthy SS - Network				€5,500,000.00							
2549	Fethard on Sea			€5,000,000.00								
2550	Minor Capital Works & Programme			€2,500,000.00								
2551	Water Conservation Phase 3			€2,000,000.00								
2552	New Ross WS - Upgrade to WTP			€1,200,000.00								
2553	Enniscorthy & Sow RWSS			€1,000,000.00								
2554	Enniscorthy Flood Relief & New Bridge						€35,000,000.00					
2555	Enniscorthy SS - DBO						€10,600,000.00					
2556	Gorey Regional Water Supply						€7,000,000.00					
2557	Pipeline Rehabilitation						€2,000,000.00					
2558	Water Supply								€5,400,000.00			
2559	Waste Water Treatment								€2,300,000.00			
2560	Collection of Water/Waste Water Charges								€900,000.00			
2561	Admin of Group & Private Water Installation								€800,000.00			
2562	Support to Water Capital Programme								€1,700,000.00			
2563	Collection System Extension									€7,500,000.00		
2564	Development Management											
2565	Forward Planning								€800,000.00			
2566	Development Management - Planning								€2,100,000.00			
2567	Planning Enforcement								€1,000,000.00			
2568	Community & Enterprise Function								€900,000.00			
2569	Economic Development & Promotion								€2,100,000.00			
2570	Environmental Services											
2571	General Harbour Improvements			€4,500,000.00								
2572	Coastal Protection Works			€2,300,000.00								
2573	Holmestown Landfill - Capping			€800,000.00								
2574	Courtown Harbour Works						€1,200,000.00					
2575	Landfill Operation & Aftercare								€2,700,000.00			
2576	Recovery & Recycling Facilities								€1,000,000.00			
2577	Litter Management								€600,000.00			
2578	Street Cleaning								€1,600,000.00			
2579	Waste Regs, Monitoring & Enforcement								€600,000.00			
2580	Safety of Structures & Places								€900,000.00			
2581	Operation of Fire Service								€3,900,000.00			
2582	Water Quality, Air, Noise Pollution								€700,000.00			
2583	Operation of Piers & Harbours								€700,000.00			
2584	Recreation & Amenity											
2585	Operation of Library & Archival Service								€3,800,000.00			
2586	Outdoor Leisure Areas Operations								€1,400,000.00			
2587	Community, Sports & Recreation Development								€900,000.00			
2588	Operation of Arts Programme								€600,000.00			
2589	Agri/Educ/Health/Welfare											

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3	Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
4		Current	Capital				> €0.5m			> €0.5m		
5		> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Capital Projects	Capital Grant Schemes	Current Expenditure	Capital Projects	Capital Grant Schemes	Current Expenditure
2590	Veterinary Services								€600,000.00			
2591	Educational Support Services								€2,000,000.00			
2592	Miscellaneous Services											
2593	Gorey Incubation Centre			€500,000.00								
2594	Riverchapel Community Complex						€600,000.00					
2595	Profit/Loss Stores Account								€700,000.00			
2596	Administration of Rates								€3,100,000.00			
2597	Operation of Markets & Casual Trading								€2,700,000.00			
2598	Local Representation/Civic Leadership								€1,500,000.00			
2599	Motor Taxation								€1,700,000.00			
2600	Agency & Recoupable Services								€4,400,000.00			
2601												
2602	Wicklow County Council											
2603	Housing & Building											
2604	Avondale Business Park			€2,500,000.00								
2605	Dunlavin Industrial Park			€2,000,000.00								
2606	Baltinglass Industrial Park			€1,000,000.00								
2607	Kish Lands Arklow			€2,000,000.00								
2608	Wicklow County Campus - Infrastructural Work			€3,200,000.00								
2609	Housing Const. Brewery Bends Rathdrum			€3,200,000.00								
2610	Housing Const. Mountain View Blessington			€900,000.00								
2611	Housing Const. Sutton Villas			€900,000.00								
2612	Housing Const. Scouts Den Blessington			€3,900,000.00								
2613	Housing Const. Farrankelly Greystones			€2,700,000.00								
2614	Housing Const. Ballinahinch Ashford			€2,800,000.00								
2615	Housing Const. Three Trouts Greystones			€4,000,000.00								
2616	Housing Const. Emoclew Road Arklow			€2,800,000.00								
2617	Housing Acquisition Programme			€4,000,000.00								
2618	Housing Const. Whitehall Baltinglass				€8,500,000.00							
2619	Housing Const. Carrigoona Bray			€5,000,000.00								
2620	Housing Const. Dunlavin			€5,000,000.00								
2621	Housing Const. Murphys Site Bray				€14,700,000.00							
2622	Housing Const. Sheephouse Arklow				€8,600,000.00							
2623	Housing Const. Lott Lane Kilcoole				€9,200,000.00							
2624	Housing Const. Convent Lands Wicklow				€13,600,000.00							
2625	Glending Remediation Scheme						€4,950,000.00					
2626	Energy Efficiency - Fabric Upgrade Works						€2,900,000.00					
2627	Pre-letting Repairs						€1,021,084.00					
2628	Housing Adaptation Grant Scheme						€756,041.00					
2629	Cedar Court, Bray						€4,802,927.00					
2630	Oldcourt Energy Efficiency Works Bray						€4,853,539.00					
2631	Maintenance & Improvement LA housing units								€5,020,922.00			
2632	Housing Assessment, Allocation & Transfer								€583,343.00			
2633	Housing Rent Tenant Purchase Admin								€861,397.00			
2634	Support to Housing Capital & Affordable Housing								€1,170,945.00			
2635	RAS Programme								€5,635,979.00			
2636	Housing Loans								€961,530.00			
2637	Energy Upgrade Works Sycamore Drive									€537,322.00		
2638	Road, Transport & Safety											
2639	Knockroe Bed Realignment			€800,000.00								
2640	Newtownmountkenedy/Ballinabarny						€192,286,935.00					
2641	N11 Ballynabarny/Arklow RIS						€54,403,509.00					
2642	Wicklow Town Port Relief Road & Port Access						€65,000,000.00					
2643	NS Road Maintenance & Improvement								€1,086,448.00			

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APPENDIX 4

Checklists

PART I

Carlow County Council
Cavan County Council
Clare County Council
Cork City Council
Cork County Council
Donegal County Council
Dublin City Council
Dún Laoghaire-Rathdown County Council
Fingal County Council
Galway City Council
Galway County Council
Kerry County Council
Kildare County Council
Kilkenny County Council
Laois County Council

Carlow County Council

CHECKLIST 1 General Obligations not specific to individual projects/programmes

	Self-Assessed Compliance	Discussion/Action Required
Does the Department ensure, on an ongoing basis that appropriate people within the Department and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year of the PSC in Local Government and all relevant staff have been notified of their obligations under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	N/A	No training has been provided to date that we are aware of
Has internal training on the Public Spending Code been provided to relevant staff?	3	2014 is the first year of PSC. Training needs will need to be identified in due course.
Has the Public Spending Code been adapted for the type of project/programme that your Department is responsible for? i.e. have adapted sectoral guidelines been developed?	4	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government Structures and approach.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	Carlow Co. Co. does not act as a sanctioning authority to other agencies over the value of €500K
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Department and to your agencies?	N/A	2014 is the first year of the QA requirement.
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA requirement.
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight Audit Commission?	4	Yes this report is the submission to NOAC.
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	4	A housing development at appraisal/design Stage
Has Chief Executive signed off on the information to be published to the website?	4	Yes as per page 2 of this document

Checklist 2: – to be completed in respect of **capital projects or capital programme/grant scheme** that is or was **under consideration** in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	N/A	All projects are < €5M
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	4	Council used appraisal designed in accordance with Dept guidelines
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	All projects are < €20M
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	4	Yes for all large scale Projects
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Yes approval is always sought from the sanctioning authority.
If a CBA/CEA was required was it CEEU for their view?	N/A	N/A
Were the NDFA Consulted for projects costing more than €20m?	N/A	N/A
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	Yes if applicable to the relevant project.
Was approval granted to proceed to tender?	4	Yes approval sought
Were Procurement Rules complied with?	4	Yes
Were State Aid rules checked for all supports?	N/A	Not applicable to Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	4	Yes and post tender approval is sought
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	N/A	For Roads its accident reduction/land use planning and for housing its tenant take up
Have steps been put in place to gather Performance Indicator data?	2	Yes for roads projects

Checklist 3: - New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0-4	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
Have steps been put in place to gather Performance Indicator data?	N/A	No programmes relevant to PSC in 2014

Checklist 4: - Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	4	Reference 6 Houses Borris Co. Carlow
Did management boards/steering committees meet regularly?	4	Meetings held monthly
Were Programme Co-ordinators appointed to co-ordinate implementation?	4	Director of Services / Senior Executive Engineer and Senior Executive Officer
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	4	Senior Executive Engineer and Senior Executive Officer
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	No but variations identified as they arise
Did the project keep within its financial budget and its time schedule?	4	Projects within budget or acceptable limit (1.5%) as agreed with DECHLG
Did budgets have to be adjusted?	3	On Occasion with prior approval from the DECHLG
Were decisions on changes to budgets / time schedules made promptly?	4	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	No	No
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	N/A	N/A
If costs increased was approval received from the Sanctioning Authority?	4	Approval always sought from funding body in the case of variances
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	N/A
For significant projects were quarterly reports on progress submitted to the MAC and to the Minister?	N/A	N/A

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0-4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes. Spending Programme Defined as part of the Annual Budget Process
Are outputs well defined?	3	National KPI's are in place for Local Government
Are outputs quantified on a regular basis?	3	KPI's are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes Budget performance and Monitoring is in place
Are outcomes well defined?	3	The development of the annual service plans will enhance this measurement
Are outcomes quantified on a regular basis?	3	The development of the annual service plans will enhance this measurement
Are unit costings compiled for performance monitoring?	2	Yes Partly (ref Unit Costing in FMS).
Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes a method is in place to monitor effectiveness (ref. Team Development Plans & Personal Development plans)
Is there an annual process in place to plan for new VFMs, FPAs and evaluations? FPAs not relevant to Local Authorities. VFM = Value For Money	1	Currently there is not a plan in place to conduct VFM exercises.
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	0	No VFM evaluations have been conducted during 2014. VFM exercises have been conducted in previous years
Have all VFMs/FPAs been published in a timely manner?	4	Where conducted findings are disseminated to staff in question.
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	2	In following Internal Audit reports reference is made to VFM exercises previously undertaken.
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	3	Yes

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post project reviews were completed in the year under review?	0	None
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A
If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date?	2	Not yet however previous Post Project Reviews were assessed and tender documentation subsequently up-dated – this process is continual
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	4	Improvements in process are noted and taken into account by Council on future projects
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	N/A
Were project reviews carried out by staffing resources independent of project implementation?	0	Current staffing levels not available to allow this

Checklist 7: - to be completed if 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: 0 - 4	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014

Notes:

- (a) The scoring mechanism for the above tables is set out below:
 - I. Scope for significant improvements = a score of 1
 - II. Compliant but with some improvement necessary = a score of 2
 - III. Broadly compliant = a score of 3
- (b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- (c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal / evaluation requirements i.e. the annual number of CBAs, VFM/FPAs and post project reviews.

Checklist 1: – General Obligations not specific to individual projects/programmes

Ref	General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
CHK1.1	Does the Department ensure, on an ongoing basis that appropriate people within the Department and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year of the PSC in Local Government, however all relevant staff & agencies have been notified of their obligations under the PSC
CHK1.2	Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	N/A	No Training provided for Local Government sector to date.
CHK1.3	Has Internal training on the Public Spending Code been provided to relevant staff?	3	2014 is first year of PSC and training needs, if any, have yet to be identified. A revised National QA Guidance document has been developed and circulated to all relevant staff & agencies.
CHK1.4	Has the Public Spending Code been adapted for the type of project/programme that your Department is responsible for? i.e. have adapted sectoral guidelines been developed?	3	2014 is first year of PSC and while the revised National QA Guidance is being complied with, Local sectoral guidelines have as yet to be developed, which will, if necessary, be done in line with relevant training.
CHK1.5	Has the Department in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	All Grants are approved and awarded in accordance with the relevant schemes.
CHK1.6	Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	N/A	2014 is the first year of the PSC in Local Government, so no previous QA's. However in the past where our Internal Auditor has carried out spot checks (on services), reports and recommendations would have been sent to the relevant party for review and application
CHK1.7	Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA requirement in Local Government
CHK1.8	Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC?	4	Yes – Report submitted
CHK1.9	Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	4	Required Sample reviewed
CHK1.10	Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. CE has signed off
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Checklist 2: – to be completed in respect of capital projects or capital programme / grant scheme that is or was (being considered / under consideration) in the past year.

Ref	Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
CHK2.1	Was a Preliminary Appraisal undertaken for all projects > €5m	4	Yes – Appraisals where undertaken as and when required and sent to the relevant Sanctioning Authority for approval
CHK2.2	Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	4	Yes – Appraisals conducted in accordance with the Sanctioning Authorities requirements.
CHK2.3	Was a CBA/CEA completed for all projects exceeding €20m? CBA = Cost Benefit Analysis , CEA = Cost Effectiveness Analysis	N/A	N/A
CHK2.4	Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes – Appraisals are sent to the relevant sanctioning Authorities well in advance to facilitate decision making.
CHK2.5	Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Where this is a requirement, all necessary approval is sought, and only when approval in principle is granted can the project/programme proceed.
CHK2.6	If a CBA/CEA was required was it submitted to the CEEU for their view? CBA = Cost Benefit Analysis , CEA = Cost Effectiveness Analysis CEEU = Central Expenditure Evaluation Unit ,	N/A	N/A
CHK2.7	Were the NDFA Consulted for projects costing more than €20m? NDFA = National Development Finance Agency	N/A	N/A
CHK2.8	Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	Yes
CHK2.9	Was approval granted to proceed to tender?	4	Yes – where applicable
CHK2.10	Were Procurement Rules complied with?	4	Yes – Tenders are carried out in accordance with EU directives and National Guidelines
CHK2.11	Were State Aid rules checked for all supports?	N/A	N/A
CHK2.12	Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	N/A
CHK2.13	Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	N/A	N/A
CHK2.14	Have steps been put in place to gather the Performance Indicator data?	N/A	N/A
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

**Checklist 3: – New current expenditure or expansion of existing current expenditure
being considered / under consideration**

Ref	Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
CHK3.1	Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
CHK3.2	Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
CHK3.3	Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
CHK3.4	Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
CHK3.5	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
CHK3.6	Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
CHK3.7	Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
CHK3.8	Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
CHK3.9	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014
CHK3.10	If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
CHK3.11	Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
CHK3.12	Have steps been put in place to gather the Performance Indicator data?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Checklist 4: - Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Ref	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
CHK4.1	Was a contract signed and was it in line with the approval in principle?	4	Yes – Contract signing is required for large scale capital projects
CHK4.2	Did management boards/steering committees meet regularly as agreed?	4	Yes – Regular Meetings did take place (Monthly, Quarterly, and Annually)
CHK4.3	Were Programme Co-ordinators appointed to co-ordinate implementation?	4	Yes - as and when required
CHK4.4	Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	4	Yes – Project Managers appointed are usually at a senior level.
CHK4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	4	Yes and reported to relevant Sanctioning Authority as and when required
CHK4.6	Did the project keep within its financial budget and its time schedule?	3	Some budget adjustments / time extensions required
CHK4.7	Did budgets have to be adjusted?	N/A	Where applicable Budgets are adjusted in accordance with Sanctioning Authorities approval
CHK4.8	Were decisions on changes to budgets/time schedules made promptly?	N/A	Decisions on changes to budgets/time schedules are usually made promptly
CHK4.9	Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence) CBA = Cost Benefit Analysis , CEA = Cost Effectiveness Analysis	N/A	N/A
CHK4.10	If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	N/A	N/A
CHK4.11	If costs increased was approval received from the Sanctioning Authority?	N/A	Where applicable approval is sought
CHK4.12	Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	N/A
CHK4.13	For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?	N/A	Where applicable and If required quarterly reports on progress will be submitted to the MAC (Management Team) and to the Minister
	Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 5: - For current expenditure being incurred

Ref No.	Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
CHK5.1	Are there clear objectives for all areas of current expenditure?	4	Yes – Spending Programme defined as part of annual budgeting process, taking into account relevant grant schemes and allocations. Goals and activities are also identified in the councils business plan, and individual department programmes (i.e the road works programme)
CHK5.2	Are outputs well defined?	4	Yes – outputs usually defined in the relevant statutory regulations/acts, scheme or programme
CHK5.3	Are outputs quantified on a regular basis?	4	Yes – depending on the scheme / programme, Financial/activity reports and KPI's may be issued to the relevant Sanctioning Authority monthly, quarterly or annually
CHK5.4	Is there a method for monitoring efficiency on an ongoing basis?	4	Yes – Through various statistical reports, Department reports, databases (Roadmap), Personal Development Plans and KPI's
CHK5.5	Are outcomes well defined?	4	Yes – Various Schemes, Programmes, Department Circulars, EU and National requirements must all be met.
CHK5.6	Are outcomes quantified on a regular basis?	4	Yes – Captured on relevant department returns, KPI's etc
CHK5.7	Is there a method for monitoring effectiveness on an ongoing basis?	4	Yes – Audits, Financial System, Department Reports, National Service Indicators, Monthly Progress Reports to Councilors and KPI's.
CHK5.8	How many formal VFMs/FPAs or other evaluations been completed in the year under review? VFM = Value for Money, FPA = Focused Policy Assessment	N/A	N/A
CHK5.9	Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?	N/A	N/A
CHK5.10	Have all VFMs/FPAs been published in a timely manner?	N/A	N/A
CHK5.11	Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	N/A	N/A
CHK5.12	How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	N/A	N/A
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Checklist 6: - to be completed if **capital projects (Ended)** - were completed during the year or if capital programmes/grant schemes matured or **were discontinued**.

Ref No.	Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
CHK6.1	How many post-project reviews were completed in the year under review?	3	Post Project Reviews are undertaken on an ongoing basis
CHK6.2	Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A
CHK6.3	If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	3	Projects are reviewed and monitored on a regular basis. Post Project Reviews are conducted as and when required.
CHK6.4	Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	3	Usually lessons/issues that arise over the project are communicated back to the Sanctioning Authority for their information. Where required end of project feedback is also given.
CHK6.5	Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	4	Where possible, practices are amended in view of lessons learned
CHK6.6	Was project reviews carried out by staffing resources independent of project implementation?	N/A	No
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Checklist 7: - to be completed if current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.

Ref No.	Current Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
CHK7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
CHK7.2	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
CHK7.3	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
CHK7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
CHK7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
CHK7.6	Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Clare County Council

Checklist 1 – To be completed by All Local Authorities

CLARE COUNTY COUNCIL

	General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
1	Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	3	All relevant staff have been notified of their obligations under the PSC
2	Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	0	No Training provided for Local Government sector to date.
3	Has Internal training on the Public Spending Code been provided to relevant staff?	2	Training needs, if any, have yet to be identified. Guidance document has been developed and circulated
4	Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted sectoral guidelines been developed?	2	A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
5	Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	Further work is required to clarify the exact role of the bodies involved in Voluntary Housing i.e. The Department, the Council and Voluntary Housing bodies
6	Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	2	
7	Have recommendations from previous Quality Assurance exercises been acted upon?	2	
8	Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC?	4	Yes – Report submitted
9	Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	4	Required Sample reviewed
10	Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. CE has signed off
Self-Assessed Ratings: 0 – Not Done, 1 - < 50% compliant, 2 – 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Checklist 2: – to be completed in respect of capital projects or capital programme/grant scheme that is or was under consideration in the past year.

CLARE COUNTY COUNCIL

	Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
1	Was a Preliminary Appraisal undertaken for all projects > €5m	4	
2	Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	
3	Was a CBA/CEA completed for all projects exceeding €20m?	N/A	
4	Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	
5	Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	
6	If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	
7	Were the NDFA Consulted for projects costing more than €20m?	N/A	
8	Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	
9	Was approval granted to proceed to tender?	4	
10	Were Procurement Rules complied with?	4	
11	Were State Aid rules checked for all supports?	4	This was checked for relevant projects
12	Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	4	
13	Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	2	
14	Have steps been put in place to gather the Performance Indicator data?	2	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Checklist 3: – New Current expenditure or expansion of existing current expenditure under consideration

CLARE COUNTY COUNCIL

	Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
1	Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
2	Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
3	Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
4	Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
5	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
6	Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
7	Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
8	Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
9	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014
10	If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
11	Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
12	Have steps been put in place to gather the Performance Indicator data?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Checklist 4: - Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

CLARE COUNTY COUNCIL

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
1	Was a contract signed and was it in line with the approval in principle?	4	
2	Did management boards/steering committees meet regularly as agreed?	3	
3	Were Programme Co-ordinators appointed to co-ordinate implementation?	3	
4	Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	
5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
6	Did the project keep within its financial budget and its time schedule?	3	
7	Did budgets have to be adjusted?	3	
8	Were decisions on changes to budgets/time schedules made promptly?	3	
9	Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	N/A	
10	If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	N/A	
11	If costs increased was approval received from the Sanctioning Authority?	4	
12	Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	
13	For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?	N/A	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Checklist 5: - For Current Expenditure

	Incurring Current Expenditure	Self-Assessed Compliance Rating:0 - 4	Comment/Action Required
1	Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget process. Annual Service Plans(Water), Road works programs, Regional Waste Management Plans (RWMP) etc + Legislation & Standards
2	Are outputs well defined?	3	National KPIs are in place for Local Government. Outputs quantified across each Service Level as part of Budget Process, Annual Service Plans (Water), Road works programs, RWMP etc. Legislation & Standards also have to be complied with.
3	Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services. Regular management & progress meetings and implementation of PMDS are examples of monitoring efficiency tools used. Annual reports & returns.
4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes Budget performance and monitoring is in place (as above). Annual reports & returns. Audits - including by external agencies.
5	Are outcomes well defined?	3	The further development of the Annual Service Plans will enhance this measurement. Also Corporate Plan/Roads plans/Budget Report/Annual Reports/Development Plan/ meetings with Dept/NRA
6	Are outcomes quantified on a regular basis?	3	The further development of the Annual Service Plans will enhance this measurement. Also Annual reports & returns & mid year reviews.
7	Is there a method for monitoring effectiveness on an ongoing basis?	3	All expenditure is evaluated annually across these Service Levels as part of Budget Process + Also Annual reports & returns, midyear reviews, networks & awards
8	How many formal VFMs/FPAs or other evaluations been completed in the year under review? (Focused Policy Assessment)	2	This council has co-operated in all the VFM studies and subsequent progress reviews issued by the Department of the Environments VFM unit as requested – including, In 2014, progress report no.6 issued on <i>VFM Report no.28 Management of Sickness Absence in Local Authorities</i> .

9	Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?	2	There is an internal audit planning process which will be utilised to include VFM reviews in future plans.
10	Have all VFMs/FPAs been published in a timely manner?	0	
11	Is there a process to follow up on the recommendations of previous VPMs/FPAs and other evaluations?	2	There is an internal audit process to follow up recommendations which will include VFM reviews
12	How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	2	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

	Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
1	How many post-project reviews were completed in the year under review?	2	Some post project reviews not yet due for completion
2	Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
3	If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	4	
4	Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	2	Some post project reviews not yet due for completion
5	Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	3	Some post project reviews not yet due for completion.
6	Was project reviews carried out by staffing resources independent of project implementation?	2	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Checklist 7: - to be completed if 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: 0 – 4	Comment/Action Required
1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
2	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
3	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
6	Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Cork City Council

Checklist 1: General Obligations not specific to individual projects/programmes

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0-4	Comment/Action Required
Does the Department ensure, on an ongoing basis that appropriate people within the Department and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year of the PSC in Local Government and all relevant staff & agencies have been notified of their obligations under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	N/A	No Training provided for Local Government sector to date
Has internal training on the Public Spending Code been provided to relevant staff?	3	2014 is the first year of PSC and training needs, if any, has yet to be identified. Guidance document has been developed and circulated
Has the Public Spending Code been adapted for the type of project/programme that your Department is responsible for? i.e. have adapted sectoral guidelines been developed?	4	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach
Has the Department in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No projects relevant to the PSC
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Department and to your agencies?	Yes	Recommendations are notified to relevant parties for review and application
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA requirement in Local Government
Has an annual Public Spending Code Quality Assurance Report been submitted to the Department of Public Expenditure & Reform?	4	Yes- Report Submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	4	Required Sample reviewed
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. CE has signed off
Self- Assessed Ratings: 0 – Not Done, 1 – <50% Compliant, 2 – 50-75% Compliant, 3 – >75% Compliant, 4 – 100% Compliant		

Checklist 2: – to be completed in respect of **capital projects or capital programme/grant scheme** that is or was **under consideration** in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	4	Some of 2014 projects have not yet progressed
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	4	
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	4	
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	3	One project had approval in principle granted verbally only
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	N/A	
Were the NDFA Consulted for projects costing more than €20m?	N/A	
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	
Was approval granted to proceed to tender?	4	
Were Procurement Rules complied with?	4	
Were State Aid rules checked for all supports?	N/A	Projects did not involve the provision of support
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	In some instances certain costs were greater than estimated.
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	3	In the majority of projects
Have steps been put in place to gather Performance Indicator data?	3	Steps will be put in place
Self- Assessed Ratings: 0 – Not Done, 1 – <50% Compliant, 2 – 50-75% Compliant, 3 – >75% Compliant, 4 – 100% Compliant		

Checklist 3: - New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
Have steps been put in place to gather Performance Indicator data?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 – Not Done, 1 – <50% Compliant, 2 – 50-75% Compliant, 3 – >75% Compliant, 4 – 100% Compliant		

Checklist 4: - Complete if your organisation had **capital projects/programmes** that were **incurring expenditure** during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	In general contracts have been signed where projects have reached that stage.
Did management boards/steering committees meet regularly as agreed?	3	Yes in the case of all larger projects
Were Programme Co-ordinators appointed to co-ordinate implementation?	2	Largely yes for Housing Projects but not for Roads projects
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	4	
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Adequate Monitoring reporting could be improved
Did the project keep within its financial budget and its time schedule?	2	Projects did exceed their financial budget and time schedule in a number of cases
Did budgets have to be adjusted?	2	Budgets had to be adjusted in a significant number of cases
Were decisions on changes to budgets / time schedules made promptly?	3	In most cases that required change, decisions were made promptly
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	Yes	For example certain Housing projects were revised to achieve SHIP objectives
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	Yes	
If costs increased was approval received from the Sanctioning Authority?	3	In certain cases cost increases were submitted as part of the Final Account.
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No projects were terminated but changes were made to some projects due to changes in circumstance such as in a Housing project a number of properties were moved from the project as the works required were found to deviate from the originally planned works.
For significant projects were quarterly reports on progress submitted to the MAC and to the Minister?	3	
Have steps been put in place to gather the Performance Indicators data?	1	This is an area that will be targeted for future projects.
Self- Assessed Ratings: 0 – Not Done, 1 – <50% Compliant, 2 – 50-75% Compliant, 3 – >75% Compliant, 4 – 100% Compliant		

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes. Spending Programme Defined as part of the Annual Budget process
Are outputs well defined?	3	National KPIs are in place for Local Government
Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes Budget performance and monitoring is in place
Are outcomes well defined?	2	The development of the Annual Service Plans will enhance this measurement
Are outcomes quantified on a regular basis?	2	The development of the Annual Service Plans will enhance this measurement
Is there a method for monitoring effectiveness on an ongoing basis?	2	Annual reporting on Service Level indicators
Have many formal VFMs/FPAs or other evaluations been completed in the year under review?		FPAs are not applicable to the LG Sector and VFM evaluations are carried out under the annual budget Process
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?		FPAs are not applicable to the LG Sector and VFM evaluations are carried out under the annual budget Process
Have all VFMs/FPAs been published in a timely manner?		FPAs are not applicable to the LG Sector and VFM evaluations are carried out under the annual budget Process
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?		FPAs are not applicable to the LG Sector and VFM evaluations are carried out under the annual budget Process
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?		FPAs are not applicable to the LG Sector and VFM evaluations are carried out under the annual budget process
Self- Assessed Ratings: 0 – Not Done, 1 – <50% Compliant, 2 – 50-75% Compliant, 3 – >75% Compliant, 4 – 100% Compliant		

Checklist 6: - to be completed if **capital projects** were **completed during the year** or if **capital programmes/grant schemes** **matured** or were **discontinued**.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post project reviews were completed in the year under review?	0	All projects less than €5m and some of these projects date back a good number of years
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date?	3	In the case of projects where final certificate only recently issued reviews have been scheduled
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	1	No formal dissemination of lessons learned from post project reviews in place, Post project reviews is an area that needs to be formalised and refined.
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	1	Yes but not in any formal or structured way. Ensuring that practices are amended to reflect lessons learned will become part of formal procedures
Was project review carried out by staffing resources independent of project implementation?	0	Independent reviews to be built into procedures
Self- Assessed Ratings: 0 – Not Done, 1 – <50% Compliant, 2 – 50-75% Compliant, 3 – >75% Compliant, 4 – 100% Compliant		

Checklist 7: - to be completed if 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: 0 - 4	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
Self- Assessed Ratings: 0 – Not Done, 1 – <50% Compliant, 2 – 50-75% Compliant, 3 – >75% Compliant, 4 – 100% Compliant		

Cork County Council

These checklists summarise Cork County Councils compliance with Public Spending Code requirements. Please note that no new Current Programmes were entered into or existing Current Programmes finished during the reporting period with expenditure in excess of €500,000.

Checklist 1

General Obligations not specific to individual projects/programmes	Self Assessed Compliance Rating 0-4	Comment/Action required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	2	Senior management staff and heads of function are aware of the PSC requirements.
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	1	Senior Finance staff have attended briefings on the PSC. However, no specific training has been provided to LA's in terms of implementation.
Has Internal training on the Public Spending Code been provided to relevant staff?	1	Consideration is being given to developing an internal guidance document.
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	1	
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	This has not arisen as no CCC funded agency project is >€500k
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	2	Yes, Internal Audit recommendations and other efficiency reviews are circulated.
Have recommendations from previous Quality Assurance exercises been acted upon?	2	Yes, these are put in place where feasible.
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	4	
Was the required sample subjected to a more indepth Review i.e. as per Step 4 of the QA process?	4	
Has the Accounting Officer signed off on the information to be published to the website?	4	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 2: – To be completed in respect of capital projects or capital programme/grant scheme that is or was under consideration in the past year.

Capital Expenditure being considered – Appraisal and Approval	Self Assessed Compliance Rating 0-4	Comment/Action required
Was a Preliminary Appraisal undertaken for all projects > €5m	2	Appraisals are carried out by other funding bodies at this funding level. CCC participates in these appraisals however.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	4	Yes, co-ordinated with relevant funding body.
Was a CBA/CEA completed for all projects exceeding €20m?	3	Carried out by and in conjunction with other funding bodies
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	4	Yes – This is a standard project requirement
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Yes – This is a standard project requirement
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	Carried out by other bodies/agencies which then provide funding to CCC.
Were the NDFA Consulted for projects costing more than €20m?	N/A	Carried out by other bodies/agencies which then provide funding to CCC.
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	
Was approval granted to proceed to tender?	4	
Were Procurement Rules complied with?	4	
Were State Aid rules checked for all supports?	4	
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	4	
Have steps been put in place to gather the Performance Indicator data?	4	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 3: – New Current Expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered – Appraisal and Approval	Self Assessed Compliance Rating 0-4	Comment/Action required
Were objectives clearly set?	N/A	No relevant projects
Are objectives measurable in quantitative terms?	N/A	No relevant projects
Was an appropriate appraisal method used?	N/A	No relevant projects
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No relevant projects
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence	N/A	No relevant projects
Was the required approval granted?	N/A	No relevant projects
Has a sunset clause been set?	N/A	No relevant projects
Has a date been set for the pilot and its evaluation?	N/A	No relevant projects
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No relevant projects
If outsourcing was involved were Procurement rules complied with?	N/A	No relevant projects
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No relevant projects
Have steps been put in place to gather the Performance Indicator?	N/A	No relevant projects
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 4: - Complete if your organisation had capital projects programmes that were incurring expenditure during the year under review

Incurring Capital Expenditure	Self Assessed Compliance Rating 0-4	Comment/Action required
Was a contract signed and was it in line with the approval in principle?	4	Standard for all projects
Did management boards/steering committees meet regularly as agreed?	4	Yes where in place
Were Programme Co-ordinators appointed to co-ordinate implementation?	4	Where appropriate
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	4	
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	4	
Did the project keep within its financial budget and its time schedule?	3	Some variance due to uncertainty about underlying infrastructure for example
Did budgets have to be adjusted?	3	Yes
Were decisions on changes to budgets/time schedules made promptly?	4	Likelihood of budget change was predictable in certain cases.
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)		No. Cost changes where considered as possible and factored into initial appraisals
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	N/A	
If costs increased was approval received from the Sanctioning Authority?	4	Yes, as a matter of procedure
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?		No.
For significant projects were quarterly reports on progress submitted to the MAC and to the Minister?	4	This would have been carried out by Funding bodies/agencies with CCC input
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self Assessed Compliance Rating 0-4	Comment/Action required
Are there clear objectives for all areas of current expenditure?	4	Yes as part of Budgeting and Business Planning process
Are outputs well defined?	3	Yes, national and internal indicators are in place for a significant amount of activity
Are outputs quantified on a regular basis?	3	
Is there a method for monitoring efficiency on an ongoing basis?	3	
Are outcomes well defined?	4	
Are outcomes quantified on a regular basis?	4	
Is there a method for monitoring effectiveness on an ongoing basis?	3	Typically well established for infrastructure projects in particular
How many formal VFMs/FPAs or other evaluations been completed in the year under review?		
Is there an annual process in place to plan for new VFM's, FPAs and evaluations?	2	CCC carries out internal reviews and audits on a regular basis. This incorporate VFM elements
Have all VFM's/FPAs been published in a timely manner?	2	
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	2	
How have the recommendations of VFM's, FPAs and other evaluations informed resource allocation decisions?		Significant internal restructuring has taken place in recent years on foot of VFM exercises.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 6: - To be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self Assessed Compliance Rating 0-4	Comment/Action required
How many post-project reviews were completed in the year under review?		Carried out where specifically required by funding bodies.
Was a post project review completed for all projects/programmes exceeding €20m?	4	Funding requirement
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	N/A	
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	Yes	
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	Yes	
Was project review carried out by staffing resources independent of project implementation?	Yes	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 7: - To be completed if current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.

Current Expenditure Completed	Self Assessed Compliance Rating 0-4	Comment/Action required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	Not applicable in this return period
Did those reviews reach conclusions on whether the programmes were effective?	N/A	Not applicable in this return period
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	Not applicable in this return period
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	Not applicable in this return period
Were any programmes discontinued following a review of a current expenditure programme?	N/A	Not applicable in this return period
Was the review commenced and completed within a period of 6 months?	N/A	Not applicable in this return period
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Donegal County Council

Checklist 1 – To be completed by All Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Ratings: 0-4	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	2	2014 is the first year of the PSC in Local Government. Advice on the PSC has been issued through line management.
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)?	N/A	No Training provided for Local Government sector to date.
Has internal training on the Public Spending Code been provided to relevant staff?	2	2014 is first year of PSC and training needs, if any, have yet to be identified. A Guidance document has been developed and circulated within the sector.
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted sectoral guidelines been developed?	4	Yes. A guidance document has been developed for the QA process, adapting the PSC to Local Government structures and approach.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	0	Requirements are not clear in this regard. It is not clear if an obligation exists in terms of those agencies receiving less than €500k per project/annum. For the purposes of clarification, no external agencies have been advised of the PSC to date.
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	4	2014 is the first year of the QA requirement in Local Government. Audit recommendations & findings and the results of similar exercises are communicated to relevant staff.
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA requirement in Local Government
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC?	4	2014 is the first year of the QA requirement in Local Government. This report is being submitted to NOAC.
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	1	2014 is the first year of the QA requirement in Local Government. It is intended to achieve the required 5% over the next 3-years in line with the terms of the PSC.
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. CE has signed off.
Self-Assessed Ratings: 0 – Not Done; 1 – < 50% compliant; 2 – 50-75% Compliant; 3 – >75% Compliant; 4 – 100% Compliant		

Checklist 2: – to be completed in respect of capital projects or capital programme/grant scheme that is or was under consideration in the past year.

Capital Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	N/A	Only the 'Rural Development Programme' relevant to this question. The RDP is allocated from central funds.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Capital appraisal may take place at local level or externally by the sanctioning agency depending on funding and other considerations.
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Capital appraisal may take place at local level or externally by the sanctioning agency depending on funding and other considerations.
Was an Approval In Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	3	Capital appraisal may take place at local level or externally by the sanctioning agency depending on funding and other considerations.
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	
Was the NDFA Consulted for projects costing more than €20m?	N/A	
Were all projects that went forward for tender in line with the Approval in Principle and if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	N/A	Projects still under consideration
Was approval granted to proceed to tender?	N/A	Projects still under consideration
Were Procurement Rules complied with?	N/A	Projects still under consideration
Were State Aid rules checked for all supports?	N/A	Not applicable to Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	Projects still under consideration
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	N/A	Projects still under consideration
Have steps been put in place to gather the Performance Indicator data?	N/A	Projects still under consideration
Self-Assessed Ratings: 0 – Not Done; 1 – < 50% compliant; 2 – 50-75% Compliant; 3 – >75% Compliant; 4 – 100% Compliant		

Checklist 3: – New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 0–4	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
Have steps been put in place to gather the Performance Indicator data?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 – Not Done; 1 – < 50% compliant; 2 – 50-75% Compliant; 3 – > 75% Compliant; 4 – 100% Compliant		

Checklist 4: - Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	It is normal practice to sign contracts for major capital projects, and that they be in line with the approval in principle.
Did management boards/steering committees meet regularly as agreed?	3	
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Divisional Managers coordinate delivery of all projects within their Service Division.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	It is normal practice that responsibility for overseeing/ coordinating the delivery each capital project is assigned to a staff member of appropriate grade.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Project progress is tracked and regular project meetings are held involving Council representatives, Contractor representatives and, where relevant, Consultant representatives.
Did the project keep within its financial budget and its time schedule?	2	Most projects, once they go to construction, stick as close as practical to budget and time schedule, given their nature.
Did budgets have to be adjusted?	2	On some occasions budgets have to be adjusted to meet contingencies, but changes are kept to a minimum.
Were decisions on changes to budgets/time schedules made promptly?	2	Such decisions are usually made as soon as practical.
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	No	
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	N/A	
If costs increased was approval received from the Sanctioning Authority?	3	
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	No	
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?	N/A	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant; 2 - 50-75% Compliant; 3 - > 75% Compliant; 4 - 100% Compliant		

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0-4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes. Spending Programme Defined as part of the Annual Budget process.
Are outputs well defined?	3	
Are outputs quantified on a regular basis?	3	The annual Service Indicators monitor activity levels for a range of local government services.
Is there a method for monitoring efficiency on an ongoing basis?	2	Yes, Budget performance and monitoring is in place. Internal Audit Unit and Value for Money Committee are established.
Are outcomes well defined?	2	The development of the Annual Service Plans will enhance this measurement
Are outcomes quantified on a regular basis?	2	The development of the Annual Service Plans will enhance this measurement
Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes Budget performance and monitoring is in place. Internal Audit Unit and Value for Money Committee are established.
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	6	Includes Internal Audit Reports and periodic reports to the VFM Committee
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	Yes	Internal Audit Work Programme and periodic reports to the VFM Committee
Have all VFMs/FPAs been published in a timely manner?	N/A	
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	Yes	Internal Audit Implementation & Progress Report
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	Yes	Through consideration by Senior Management
Self-Assessed Ratings: 0 - Not Done; 1 - <50% compliant; 2 - 50-75% Compliant; 3 - > 75% Compliant; 4 - 100% Compliant		

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating 0 - 4	Comment/Action Required
How many post-project reviews were completed in the year under review?	0	No formal PPR documents were cited by respondents. This does not mean however that post project reviews do not take place in other forms.
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	0	
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	0	
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	0	
Were project reviews carried out by staffing resources independent of project implementation?	1	Multi-annual projects would have such reviews carried out, but not necessarily during the year in question.
Self-Assessed Ratings: 0 - Not Done, 1 - <50% compliant, 2 - 50-75% Compliant, 3 - >75% Compliant, 4 - 100% Compliant		

Checklist 7: - to be completed if 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: 0-4	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done; 1 - <50% compliant; 2 - 50-75% Compliant; 3 - >75% Compliant; 4 - 100% Compliant		

Notes:

- (a) The scoring mechanism for the above tables is set out below
 - I. Scope for significant improvements = a score of 1
 - II. Compliant but with some improvement necessary = a score of 2
 - III. Broadly Compliant = a score of 3
- (b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- (c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

Dublin City Council

Checklist 1: General Obligations not specific to individual projects or programmes

General Obligations not specific to individual projects/ programmes	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Does the local authority ensure, on an ongoing basis that appropriate people within the local authority and in its agencies are aware of the requirements of the Public Spending Code?	3	All relevant staff have been made aware of the PSC through recently developed City Council internal guidelines for capital projects and through the process of completion of this report.
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	N/A	No training provided to local government sector to date
Has internal training on the Public Spending Code been provided to relevant staff?	2	2014 is the first year of the PSC so training needs have yet to be identified. Staff are aware of the PSC as per the above
Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e. have adapted guidelines been developed?	4	Yes, internal guidelines for capital projects have been developed along with the guidance notes issued by the Finance Committee of CCMA
Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	2014 is the first year of the QA/PSC process for the City Council and the main focus has been on internal awareness
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the local authority and to your agencies?	N/A	2014 is the first year of the QA/PSC process for the City Council
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA/PSC process for the City Council
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	4	Yes, completed report submitted.
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	2	The 5% will be met over the 2014-2016 period as per the Public Spending Code
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes, the Chief Executive has signed off

Self-Assessed Ratings: 0 – Not Done, 1 - < 50% compliant, 2 – 50-75% Compliant, 3 – > 75% Compliant, 4 – 100% Compliant

Checklist 2: Capital expenditure being considered in 2014

To be completed in respect of capital projects or programme that is or was under consideration in the past year

Capital Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	4	
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No projects exceeded this amount
Was the appraisal process commenced at an early stage to facilitate decision making?(i.e prior to the decision)	4	
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase? (e.g. procurement)	4	
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	No projects required CBA/CEA
Were the NDFA Consulted for projects costing more than €20m?	N/A	No projects exceeded this amount
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	
Was approval granted to proceed to tender?	4	
Were Procurement Rules complied with?	4	
Were State Aid rules checked for all supports?	N/A	Not applicable to Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	4	
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	2	
Have steps been put in place to gather the Performance Indicator data?	2	

Self-Assessed Ratings:

0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant

Checklist 3: Current expenditure being considered in 2014

New current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to the PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to the PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to the PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to the PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to the PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to the PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to the PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to the PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to the PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to the PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure	N/A	No programmes relevant to the PSC in 2014
Have steps been put in place to gather the Performance Indicator data?	N/A	No programmes relevant to the PSC in 2014

Self-Assessed Ratings:

0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant

Checklist 4: Capital Projects incurring expenditure during 2014

Complete if your organisation had capital projects/programmes that were incurring expenditure in the year under review

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	4	
Did management boards/steering committees meet regularly as agreed?	4	
Were Programme Co-ordinators appointed to co-ordinate implementation?	4	
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable level for the scale of the project?	3	
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Did the project keep within its financial budget and its time schedule?	3	
Did budgets have to be adjusted?	2	Yes
Were decisions on changes to budgets or time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA(exceeding budget, lack of progress, changes in the external environment, new evidence)	N/A	
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	N/A	
If costs increased was approval received from the Sanctioning Authority?	4	
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	4	No
For significant projects were quarterly reports on progress submitted to the MAC and to the Minister?	4	Updates are provided to the relevant agencies and to SMT as required

Self-Assessed Ratings:

0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant

Checklist 5: Incurring current expenditure in 2014
For current expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	<ul style="list-style-type: none"> • Annual Statutory Budget process • Corporate plan & Service plans • PMDS / Team Development Plans • Risk Management
Are outputs well defined?	3	<ul style="list-style-type: none"> • National KPI's • Dublin City Council KPI's • Team Development plans(TDP) & Personal Development plans (PDP) targets
Are outputs quantified on a regular basis?	3	<ul style="list-style-type: none"> • Quarterly budget monitoring and reporting • Quarterly reporting to Department of Environment in areas of Payroll Spending, Borrowings, Capital & Revenue Income and Expenditure, Debtors and changes in Greater Government Borrowings • Strategic Policy and Area Committees reporting • Half yearly review of TDP and PDP • Annual Report
Is there a method for monitoring efficiency on an ongoing basis?	3	<ul style="list-style-type: none"> • Procurement monitoring • Shared services review • Internal and External auditors • Quarterly budget reporting • Planned services / function reviews
Are outcomes well defined?	2	<ul style="list-style-type: none"> • Targets are defined in the Annual Budget, Corporate Plan, Service Plans and Team plans
Are outcomes quantified on a regular basis?	2	<ul style="list-style-type: none"> • Annual Report & Annual Budgets • Quarterly Budget Monitoring • SPC reporting at least 4 times per year • Internal Audit Committee at least 4 per year
Is there a method for monitoring effectiveness on an ongoing basis?	2	<ul style="list-style-type: none"> • Combination of all above • Formal reviews of some of DCC Departments / functions
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	2	<ul style="list-style-type: none"> • VFM – 2 conducted by internal audit • Transformation agenda – number of reviews ongoing
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	2	<ul style="list-style-type: none"> • Included as part of Team Development Plans • Included in Audit Plan
Have all VFMs/FPAs been published in a timely manner?	2	Yes, where appropriate
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	3	<ul style="list-style-type: none"> • Included as part of Team Development Plans • Formal follow up by internal audit to review implementation of audit recommendations
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	2	<ul style="list-style-type: none"> • Included as part of Team Development Plans • Incorporated into decision making process

Checklist 6: Capital expenditure completed during 2014

To be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post-project reviews were completed in the year under review?	2	Of the projects sampled, more than half have either completed or are considering post project review
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	Of the projects sampled, post project review under discussion and to be scheduled
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	2	Of the projects sampled, post project review under discussion and to be scheduled
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	4	Yes, where review has been completed.
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	N/A
Was project review carried out by staffing resources independent of project implementation?	4	Of the projects that have been reviewed an independent review was commissioned.

Self-Assessed Ratings:

0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant

Checklist 7 Capital Projects under consideration in 2014

To be completed if current expenditure programmes 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: 0 - 4	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued	N/A	No programmes relevant to the PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to the PSC in 2014
Did those review reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to the PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to the PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to the PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to the PSC in 2014

Self-Assessed Ratings:

0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant

Dún Laoghaire-Rathdown County Council

Checklist 1 – To be completed by All Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	2	The requirements of the Public Spending Code brought to the attention of relevant staff in 2014.
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	0	Training requested. None Provided. On-going requests from relevant staff for external training.
Has Internal training on the Public Spending Code been provided to relevant staff?	2	All documents, guidelines and notes issued by NOAC were supplied to the relevant staff.
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	2	A specific Guidance Note was developed for the Local Government Sector in relation to the QA process. New structures being put in place to help adapt guidelines for DLR.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	n/a	
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	2	Dissemination of recommendations is usual.
Have recommendations from previous Quality Assurance exercises been acted upon?	2	In the main.
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	4	Yes - Submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	4	Yes – In-depth review carried out
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 2: – to be completed in respect of capital projects or capital programme/grant scheme that is or was under consideration in the past year.

Capital Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Needs Assessments and Business Cases used when making preliminary appraisal of projects.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes.
Was a CBA/CEA completed for all projects exceeding €20m?	0	A cost benefit analysis is not a requirement when developing a planning scheme for a Strategic Development Zone.
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Approval In Principle required for Housing Grants.
If a CBA/CEA was required was it submitted to the CEEU for their view?	n/a	
Were the NDFA Consulted for projects costing more than €20m?	n/a	
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	n/a	
Was approval granted to proceed to tender?	4	
Were Procurement Rules complied with?	4	
Were State Aid rules checked for all supports?	4	
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	n/a	
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	0	
Have steps been put in place to gather the Performance Indicator data?	0	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 3: – New Current expenditure or expansion of existing current expenditure under consideration.

Current Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Were objectives clearly set?	n/a	2014 Expenditure was considered as part of 2013 Budget process.
Are objectives measurable in quantitative terms?	n/a	2014 Expenditure was considered as part of 2013 Budget process.
Was an appropriate appraisal method used?	n/a	2014 Expenditure was considered as part of 2013 Budget process.
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	n/a	2014 Expenditure was considered as part of 2013 Budget process.
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	n/a	2014 Expenditure was considered as part of 2013 Budget process.
Was the required approval granted?	n/a	2014 Expenditure was considered as part of 2013 Budget process.
Has a sunset clause been set?	n/a	2014 Expenditure was considered as part of 2013 Budget process.
Has a date been set for the pilot and its evaluation?	n/a	2014 Expenditure was considered as part of 2013 Budget process.
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	2014 Expenditure was considered as part of 2013 Budget process.
If outsourcing was involved were Procurement Rules complied with?	n/a	2014 Expenditure was considered as part of 2013 Budget process.
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	n/a	2014 Expenditure was considered as part of 2013 Budget process.
Have steps been put in place to gather the Performance Indicator data?	n/a	2014 Expenditure was considered as part of 2013 Budget process.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 4: - Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was the contract signed and was it in line with the approval in principle?	4	Yes.
Did management boards/steering committees meet regularly as agreed?	4	Yes. Management Team and Public Infrastructure Steering Committee held regular meetings.
Were Programme Co-ordinators appointed to co-ordinate implementation?	4	Yes.
Were Programme Managers responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	4	Yes.
Were monitoring reports prepared regularly, showing implantation against plan budget, timescales and quality?	3	High compliance.
Did the project keep within its financial budget and its time schedule?	3	Majority did.
Did budgets have to be adjusted?	3	At times.
Were decisions on changes to budgets/time schedules made promptly?	3	In the main.
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	n/a	Did not arise.
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	n/a	Did not arise.
If costs increased was approval received from the Sanctioning Authority?	4	Yes.
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	n/a	Did not arise.
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?	4	MT receives monthly reports and reports submitted to other Bodies as required.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Outlined in Annual Budget, Department Business plans, Annual works programmes, Service Delivery Plan and Performance Indicators.
Are outputs well defined?	3	Budget Review, Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report & Performance Indicators Report.
Are outputs quantified on a regular basis?	3	Targets, Goals & Objectives are established at the start of each year and are monitored on an on-going and continuous basis throughout the year through regular scheduled meetings and through continuous contact with relevant staff within departments.
Is there a method for monitoring efficiency on an ongoing basis?	3	Agresso Financial Management System, Stakeholder Meetings. Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report & Performance Indicators Report
Are outcomes well defined?	3	Yes in the Department Business Plans, Annual Works Programmes and the Service Delivery Plan.
Are outcomes quantified on a regular basis?	3	Through regular reviews of performance.
Is there a method for monitoring effectiveness on an on-going basis?	3	Structured departmental meetings held to assess and review performance against targets, goals & objectives. The National Performance Indicators the Council's performance is measured against other authorities. The Council's Service Delivery Plan also specifies objectives for the Department.

How many formal VFMs/FPAs or other evaluations been completed in the year under review? (Focussed Policy Assessment)	0	n/a
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?	0	n/a
Have all VFMs/FPAs been published in a timely manner?	0	n/a
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	0	n/a
How have the recommendations of VFMs,FPAs and other evaluations informed resource allocation decisions?	0	n/a
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
How many post-project reviews were completed in the year under review?	2	Informal post-project review carried out on projects but limited full reviews carried out.
Was a post project review completed for all projects/programmes exceeding €20m?	n/a	No projects over €20m to review.
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	4	
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	4	
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	4	
Was project review carried out by staffing resources independent of project implementation?	1	Many of the reviews were carried out by project staff.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 7: - to be completed if 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: 0 - 4	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	n/a	No services ceased in 2014
Did those reviews reach conclusions on whether the programmes were effective?	n/a	No services ceased in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	n/a	No services ceased in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	n/a	No services ceased in 2014
Were any programmes discontinued following a review of a current expenditure programme?	n/a	No services ceased in 2014
Was the review commenced and completed within a period of 6 months?	n/a	No services ceased in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Fingal County Council

Checklist 1 – To be completed by All Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year of the PSC in Local Government and all relevant staff have been notified of their obligations under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	N/A	No Training provided for Local Government sector to date.
Has Internal training on the Public Spending Code been provided to relevant staff?	2	2014 is first year of PSC and training needs, if any, have yet to be identified. Guidance document has been developed and circulated
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	4	Yes. A guidance document has been developed for the QA aspect, adapting the PSC to Local Government structures and approach.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No Projects relevant to the PSC
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	N/A	2014 is the first year of the QA exercise in the Local Government sector
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA requirement in Local Government
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	4	Yes – Report submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	4	Required Sample reviewed
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. Chief Executive has signed off
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 2: – to be completed in respect of **capital projects or capital programme/grant scheme** that is or was **under consideration** in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	One project >€5m.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes. .
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No projects listed at this level.
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. In conjunction with the relevant government body/agency.
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Required to secure Grants
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	No projects listed at this level.
Were the NDFA Consulted for projects costing more than €20m?	N/A	No projects listed at this level.
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	Tenders were in line with approvals.
Was approval granted to proceed to tender?	4	Yes
Were Procurement Rules complied with?	4	Yes
Were State Aid rules checked for all supports?	N/A	N/A in Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	4	Yes
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?		Projects under consideration. No performance indicators specified as yet.
Have steps been put in place to gather the Performance Indicator data?		Projects under consideration. No performance indicators specified as yet.

Self-Assessed Ratings:

0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant

Checklist 3: – New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Were objectives clearly set?	N/A	
Are objectives measurable in quantitative terms?	N/A	
Was an appropriate appraisal method used?	N/A	
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Was the required approval granted?	N/A	
Has a sunset clause been set?	N/A	
Has a date been set for the pilot and its evaluation?	N/A	
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
If outsourcing was involved were Procurement Rules complied with?	N/A	
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	
Have steps been put in place to gather the Performance Indicator	N/A	

Self-Assessed Ratings:

0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant

Checklist 4: - Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Yes where appropriate
Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Internal Co-ordinating Team in place in most cases.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Internal Co-ordinating Team in place in most cases.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress Reports were prepared in most cases
Did the project keep within its financial budget and its time schedule?	3	In most cases
Did budgets have to be adjusted?		Yes.
Were decisions on changes to budgets/time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)		No
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?		N/A
If costs increased was approval received from the Sanctioning Authority?	4	Yes. This would be a requirement for grant approval
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?		No
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?	4	Updates are provided to the MT and Council on a monthly and quarterly basis and to relevant bodies periodically, as required.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes. Spending Programme Defined as part of the Annual Budget process.
Are outputs well defined?	3	National KPIs are in place for Local Government
Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	4	Yes Budget performance and monitoring is in place.
Are outcomes well defined?	2	The development of the Annual Service Plans will enhance this measurement
Are outcomes quantified on a regular basis?	2	The development of the Annual Service Plans will enhance this measurement
Is there a method for monitoring effectiveness on an ongoing basis?	4	Yes. Spending Programme defined as part of the Annual Budget process.
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	N/A	
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	N/A	
Have all VFMs/FPAs been published in a timely manner?	N/A	
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	N/A	
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	N/A	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post-project reviews were completed in the year under review?	2	Two completed projects recorded for 2014 inventory
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	N/A	
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	4	N/A
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?		N/A
Was project review carried out by staffing resources independent of project implementation?		N/A
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 7: - to be completed if 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: 0 - 4	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Notes:

- (a) The scoring mechanism for the above tables is set out below@
 - I. Scope for significant improvements = a score of 1
 - II. Compliant but with some improvement necessary = a score of 2
 - III. Broadly Compliant = a score of 3
- (b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- (c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

Galway City Council

Checklist 1 – General Obligations on Galway City Council

General Obligations not specific to Individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year of the PSC in Local Government. All relevant staff & agents have been notified of their obligations under the PSC.
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	N/A	No Training provided for Local Government sector in 2014.
Has Internal training on the Public Spending Code been provided to relevant staff?	3	2014 is the first PSC year. Training needs have yet to be identified. Guidance document being developed.
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	4	Yes. Guidance document being developed for the QA, adapting the PSC to Local Government structures.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No Projects / Programmes relevant to the PSC.
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	N/A	2014 is the first year of the PSC in Local Government.
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the PSC in Local Government.
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	4	2014 is the first year that a PSC QA Report is to be submitted to NOAC.
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	4	Required Sample reviewed.
Has the Accounting Officer signed off on the information to be published to the website?	N/A	No website publication required as no Procurements were over €10.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 2: – to be completed in respect of capital projects or capital programme/grant scheme that is or was under consideration in the past year.

Capital Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	N/A	Single new project – estimated expend €2m.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	4	Feasibility study including business case.
Was a CBA completed for all projects exceeding €20m?	N/A	Single new project – estimated expend €2m.
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	4	Feasibility study in 2014.
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Approval in principle from Dept of Transport and elected council.
If a CBA / CEA was required was it submitted to the CEEU for their view?	N/A	
Were the NDFA Consulted for projects costing more than €20m?	N/A	
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	Tenders in line with Approval in principle.
Was approval granted to proceed to tender?	4	Approval in principle granted in advance.
Were Procurement Rules complied with?	4	Procurement procedure documents in place.
Were State Aid rules checked for all supports?	4	Checked before getting approval in principle.
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	4	The tenders were as expected.
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	0	Essential infrastructure.
Have steps been put in place to gather the Performance Indicator data?	0	Essential infrastructure.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 3: – New Current expenditure or expansion of existing current expenditure under consideration.

Current Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Were objectives clearly set?	N/A	No new National Initiatives or new current expenditures were being considered in 2014.
Are objectives measurable in quantitative terms?	N/A	
Was an appropriate appraisal method used?	N/A	
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Was the required approval granted?	N/A	
Has a sunset clause been set?	N/A	
Has a date been set for the pilot and its evaluation?	N/A	
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
If outsourcing was involved were Procurement Rules complied with?	N/A	
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	
Have steps been put in place to gather the Performance Indicator?	N/A	
Self-Assessed Ratings: 0 – Not Done, 1 – < 50% compliant, 2 – 50-75% Compliant, 3 – > 75% Compliant, 4 – 100% Compliant		

hecklist 4: – Complete if your organisation had **capital projects/programmes** that were **incurring expenditure** during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	4	Capital projects have approval in principle prior to incurring expenditure.
Did management boards/steering committees meet regularly as agreed?	4	Management Team assigned for each capital project.
Were Programme Co-ordinators appointed to co-ordinate implementation?	4	Designated Co-ordinator appointed each time, usually at Director of Service level.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	4	Senior Engineer or SEO staff manages every capital project.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	4	From weekly site meeting, to monthly reports to Senior Management.
Did the project keep within its financial budget and its time schedule?	3	Some overruns on approved budgets were declared.
Did budgets have to be adjusted?	3	Adjusted for overruns.
Were decisions on changes to budgets/time schedules made promptly?	4	Prompt decisions on budgets part of regular financial reporting.
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	1	Capital projects deemed essential part of infrastructure delivery.
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	1	Projected deemed to be essential infrastructure.
If costs increased was approval received from the Sanctioning Authority?	3	Sanctioning authority appraised of expenditures.
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	0	Did not apply during 2014.
For significant projects were quarterly reports on progress submitted to the MAC and to the Minister?	N/A	Not applicable in 2014.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 5: – Incurring Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	The majority of Service Levels have stated operational objectives.
Are outputs well defined?	3	Key Performance Indicators and objective targets.
Are outputs quantified on a regular basis?	3	Quarterly reports to SPCs and to elected Council.
Is there a method for monitoring efficiency on an ongoing basis?	3	Monthly and quarterly Financial Reporting.
Are outcomes well defined?	3	KPIs and monitoring.
Are outcomes quantified on a regular basis?	3	Monthly and quarterly KPI and objective reporting.
Is there a method for monitoring effectiveness on an ongoing basis?	3	Monthly and quarterly KPI and objective reporting.
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	1	A limited number of Service Levels reported Value for Money during 2014.
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?	1	The application of the PSC will increase the number of VFMs / FPAs performed.
Have all VFMs/FPAs been published in a timely manner?	4	Where completed, the VFM was published promptly.
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	1	A limited number of Service Levels reported Value for Money during 2014.
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	1	A limited number of Service Levels reported Value for Money during 2014.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 6: – to be completed if **capital projects** were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post-project reviews were completed in the year under review?	0	No completed project was reviewed in 2014.
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	Completed projects did not exceed €20m.
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	0	One project was asset acquisition; Second project was transferred to Irish Water; and the third sponsored an external agency.
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	N/A	Not applicable as no reviews were completed in 2014.
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	Not applicable as no reviews were completed in 2014.
Was project review carried out by staffing resources independent of project implementation?	N/A	Not applicable as no reviews were completed in 2014.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 7: – to be completed if 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: 0 - 4	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	4	Public Service was discontinued.
Did those reviews reach conclusions on whether the programmes were effective?	4	Unable to compete with Private Sector services.
Did those reviews reach conclusions on whether the programmes were efficient?	4	Unable to compete with Private Sector services.
Have the conclusions reached been taken into account in related areas of expenditure?	4	Service discontinued on economic grounds.
Were any programmes discontinued following a review of a current expenditure programme?	4	Service discontinued on economic grounds.
Was the review commenced and completed within a period of 6 months?	3	Longer lead-time required to complete.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Notes:

- (a) The scoring mechanism for the above tables is set out below
- I. Scope for significant improvements = a score of 1
 - II. Compliant but with some improvement necessary = a score of 2
 - III. Broadly Compliant = a score of 3
 - IV. Fully Compliant = a score of 4

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

The focus was on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question.

Galway County Council

Galway County Council's Compiled Set of Checklists
Based on responses to the samples taken:

Checklist 1:

General Obligations not specific to individual projects/programmes

Ref	General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
CHK1.1	Does the Organisation ensure, on an ongoing basis that appropriate people within the Organisation and in its agencies are aware of the requirements of the Public Spending Code?	0	2014 is the first year of the PSC in Local Government. Currently briefing staff on their obligations
CHK1.2	Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	0	No Training provided for Local Government sector to date.
CHK1.3	Has Internal training on the Public Spending Code been provided to relevant staff?	0	2014 is first year of PSC and training needs, have yet to be identified. A revised National QA Guidance document has been developed and circulated to all relevant staff & agencies.
CHK1.4	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?	0	2014 is first year of PSC and while the revised National QA Guidance is being complied with, Local sectoral guidelines have as yet to be developed, which will, if necessary, be done in line with relevant training.
CHK1.5	Has the Organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No Projects relevant to the PSC currently
CHK1.6	Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	N/A	2014 is the first year of the PSC in Local Government, so no previous QA's. However in the past where our Internal Auditor has carried out spot checks (on services), reports and recommendations would have been sent to the relevant unit for review and application
CHK1.7	Have recommendations from previous Quality Assurance exercises been acted upon?	N A	Internal Audit recommendations have been acted upon.
CHK1.8	Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC?	4	Report submitted for 2014
CHK1.9	Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	4	Required Sample reviewed
CHK1.10	Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. CE has signed off
	Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 2:

To be completed in respect of capital projects or capital programme / grant scheme that is or was under consideration in the past year.

Ref	Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
CHK2.1	Was a Preliminary Appraisal undertaken for all projects > €5m	N/A	No project in this category over €5m
CHK2.2	Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	4	
CHK2.3	Was a CBA/CEA completed for all projects exceeding €20m? CBA = Cost Benefit Analysis , CEA = Cost Effectiveness Analysis	N/A	No project in this category over €20m
CHK2.4	Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	N/A	Refer to CHK2.1
CHK2.5	Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Yes
CHK2.6	If a CBA/CEA was required was it submitted to the CEEU for their view? CBA = Cost Benefit Analysis , CEA = Cost Effectiveness Analysis CEEU = Central Expenditure Evaluation Unit ,	N/A	No project in this category over €20m
CHK2.7	Were the NDFA Consulted for projects costing more than €20m? NDFA = National Development Finance Agency	N/A	No project in this category over €20m – However all major NRA projects complied.
CHK2.8	Were all projects that went forward for tender in line with the Approval in Principle and if not were the detailed appraisal revisited and a fresh Approval in Principle granted?	4	Full Tender Process complied with
CHK2.9	Was approval granted to proceed to tender?	4	Yes
CHK2.10	Were Procurement Rules complied with?	4	Full Tender Process complied with
CHK2.11	Were State Aid rules checked for all supports?	3	We understand that this applies to Grants which are subject to separate Audit.
CHK2.12	Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	4	Full Tender Process complied with
CHK2.13	Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	4	KPI's were set for each project
CHK2.14	Have steps been put in place to gather the Performance Indicator data?	2	No formal mechanism in place – Ongoing monitoring performed
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Checklist 3:
New current expenditure or
expansion of existing current expenditure under consideration

Ref	Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
CHK3.1	Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
CHK3.2	Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
CHK3.3	Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
CHK3.4	Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
CHK3.5	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
CHK3.6	Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
CHK3.7	Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
CHK3.8	Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
CHK3.9	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014
CHK3.10	If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
CHK3.11	Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
CHK3.12	Have steps been put in place to gather the Performance Indicator data?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Checklist 4: -

Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Ref	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
CHK4.1	Was a contract signed and was it in line with the approval in principle?	4	Contracts were awarded and signed following procurement tender competitions.
CHK4.2	Did management boards/steering committees meet regularly as agreed?	4	No formal Steering Committee's in place - however regular meetings take place to review ongoing contracts by appropriate parties. In the case of NRA projects formal Steering Committees are in place.
CHK4.3	Were Programme Co-ordinators appointed to co-ordinate implementation?	4	Formal programme co-ordinators are appointed.
CHK4.4	Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	4	Formal project managers are appointed.
CHK4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	4	Progress reports reviewed at regular Management Team Meetings – Monthly meetings of the Steering Committee include progress reports.
CHK4.6	Did the project keep within its financial budget and its time schedule?	4	Yes
CHK4.7	Did budgets have to be adjusted?	4	Yes – with consent of relevant body
CHK4.8	Were decisions on changes to budgets/time schedules made promptly?	4	Yes
CHK4.9	Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence) CBA = Cost Benefit Analysis , CEA = Cost Effectiveness Analysis	Yes	Economic & Environmental conditions dictated/changed progression.
CHK4.10	If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	Yes	Re-appraisals were carried out
CHK4.11	If costs increased was approval received from the Sanctioning Authority?	4	Yes – with consent of relevant body
CHK4.12	Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	Yes	Some projects were postponed or curtailed.
CHK4.13	For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?	4	Progress reports were sent to DECLG
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Checklist 5:

For current expenditure being incurred

Ref No.	Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
CHK5.1	Are there clear objectives for all areas of current expenditure?	4	Yes, as per Budget Report and Annual Business Plan.
CHK5.2	Are outputs well defined?	4	National KPI's are in place for Galway County Council
CHK5.3	Are outputs quantified on a regular basis?	3	Yes
CHK5.4	Is there a method for monitoring efficiency on an ongoing basis?	4	Yes, based on regular reviews of business plan, financial reporting, and SMT Meetings. FMS reviews on budgets v's actual
CHK5.5	Are outcomes well defined?	3	Outcomes are considered as part of the business plan objectives
CHK5.6	Are outcomes quantified on a regular basis?	3	Outcomes are directly measured & correlated back to expenditure/inputs
CHK5.7	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, based on regular reviews of business plan, financial reporting, and SMT Meetings.
CHK5.8	How many formal VFMs/FPAs or other evaluations been completed in the year under review? VFM = Value for Money, FPA = Focused Policy Assessment	3	No formal VFM/FPA Carried out – Ongoing annual IA programme in place which includes VFM's.
CHK5.9	Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	3	This would form part of the Internal Audit work programme.
CHK5.10	Have all VFMs/FPAs been published in a timely manner?	3	No formal VFM/FPA Carried out – Ongoing annual IA programme in place
CHK5.11	Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	3	All previous audit reports are reviewed for compliance.
CHK5.12	How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	3	Yes as per IA reports
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Checklist 6:

To be completed if capital projects (Ended) – were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Ref No.	Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
CHK6.1	How many post-project reviews were completed in the year under review?	0	In the main no formal post project reviews are carried out except in the case of the main NRA projects. On some projects such as the Tuam Town Distribution Network, this project novated to IW in 2014. All final settlement payments with the contractor were made by IW direct and all post project actions will fall to IW to initiate and action.
CHK6.2	Was a post project review completed for all projects/programmes exceeding €20m?	0	Project reviews carried out for NRA projects
CHK6.3	If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	0	
CHK6.4	Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	0	
CHK6.5	Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	0	
CHK6.6	Was project reviews carried out by staffing resources independent of project implementation?	0	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Checklist 7:

**To be completed if current expenditure programmes
that reached the end of their planned timeframe during the year or were discontinued.**

Ref No.	Current Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
CHK7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
CHK7.2	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
CHK7.3	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
CHK7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
CHK7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
CHK7.6	Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant			

Kerry County Council

Checklist 1

General Obligations not specific to Individual Projects or Programmes

Checklist 1 - To be completed by All Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year of the PSC in Local Government and all relevant staff have been notified of their obligations under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	N/A	No Training provided for Local Government sector to date.
Has Internal training on the Public Spending Code been provided to relevant staff?	3	Guidance document has been developed and circulated. Training has been given to Heads of Business Units.
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	4	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approaches. It has been agreed by CCMA and circulated to all Local Authorities.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No Projects relevant to the PSC
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	N/A	2014 is the first year of the QA exercise in the Local Government sector
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA requirement in Local Government
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	4	Yes - Report submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	4	Required Sample reviewed
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. CE has signed off
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 2 – Capital Expenditure Being Considered

Checklist 2: – to be completed in respect of capital projects or capital programme/grant scheme that is or was under consideration in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	2	Projects in this category are typically at the very early stages of consideration and have not reached the stage of preliminary appraisal.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	4	Yes. In relation to one specific qualifying project.
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No projects at this level
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	4	Yes. In relation to one specific qualifying project.
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	2	Yes. In relation to one specific qualifying project.
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal.
Were the NDFA Consulted for projects costing more than €20m?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal.
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	N/A	No project at tender stage.
Was approval granted to proceed to tender?	N/A	
Were Procurement Rules complied with?	N/A	
Were State Aid rules checked for all supports?	N/A	N/A in Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	No tenders as yet
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?		Not as yet
Have steps been put in place to gather the Performance Indicator data?		Not as yet
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 3 – Current Expenditure Being Considered

Checklist 3: – New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
Have steps been put in place to gather the Performance Indicator	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 4 – Incurring Capital Expenditure

Checklist 4: - Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	4	Yes for all projects where a contract has been awarded.
Did management boards/steering committees meet regularly as agreed?	4	Yes where appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	4	Yes. All programmes are managed and developed by Senior Engineer or Senior Executive Officer.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	4	
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	4	Progress Reports were prepared where appropriate
Did the project keep within its financial budget and its time schedule?	3	Yes. Ongoing
Did budgets have to be adjusted?	3	Yes. In accordance with agreed procedures of sanctioning Authority.
Were decisions on changes to budgets/time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	4	No
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	N/A	N/A
If costs increased was approval received from the Sanctioning Authority?	4	Yes. This would be a requirement for grant approval
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	4	No
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?	4	Yes, where required.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 5 - Incurring Current Expenditure

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes. Spending Programme Defined as part of the Annual Budget process.
Are outputs well defined?	4	National KPIs are in place for Local Government
Are outputs quantified on a regular basis?	4	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	4	Yes Budget performance and monitoring is in place.
Are outcomes well defined?	4	The development of the Annual Service Plans will further enhance the measurement of outcomes.
Are outcomes quantified on a regular basis?	4	The development of the Annual Service Plans will further enhance the measurement of outcomes.
Is there a method for monitoring effectiveness on an ongoing basis?	4	Yes. Spending Programme defined as part of the Annual Budget process.
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	4	National KPIs are in place for Local Government
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?		VFM is an integral part of Kerry County Council's operating environment.
Have all VFMs/FPAs been published in a timely manner?		VFM is an integral part of Kerry County Council's operating environment.
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?		VFM is an integral part of Kerry County Council's operating environment.
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?		VFM is an integral part of Kerry County Council's operating environment.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 6 - Capital Expenditure Completed

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post-project reviews were completed in the year under review?	N/A	
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	No projects in excess of €20m
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	N/A	
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	N/A	
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	
Was project review carried out by staffing resources independent of project implementation?	N/A	
Self-Assessed Ratings: 0 - Not Done, 1 - <50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 7 – Current Expenditure at end of planned timeframe or discontinued

Checklist 7: - to be completed if 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: 0 - 4	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Notes:

- (a) The scoring mechanism for the above tables is set out below@
 - I. Scope for significant improvements = a score of 1
 - II. Compliant but with some improvement necessary = a score of 2
 - III. Broadly Compliant = a score of 3
- (b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- (c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

Kildare County Council

Checklist 1 – to be completed by all Local Authorities

General obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating 0-4	Comment/Action Required
Does the Local Authority ensure on an ongoing basis that appropriate people within the Local Authority and its agencies are aware of the requirements of the public spending code?	3	2014 is the first year that this new Quality Assurance procedure applies to the Local Government Sector. Procedures have now been put in place to ensure that appropriate people are aware of the requirements of the Public Spending Code
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	N/A	No external training has been made available for the Local Government sector since new QA requirements were introduced.
Has internal training on the Public Spending Code been provided to relevant staff?	3	Internal briefings have been provided to Senior personnel and information regarding the PSC requirements circulated to budget holders.
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted sectoral guidelines been developed?	4	Yes – a guidance document has been developed for the Quality Assurance process adapting the PSC for the Local Government sector.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code	N/A	In 2014 there were no agencies that were in receipt of funds in excess of €500,000. This situation will continue to be monitored.
Have recommendations from previous Quality Assurance exercises (incl. old spot checks) been disseminated, where appropriate within the Local Authority and to your agencies?	N/A	2014 is the first year that this new Quality Assurance procedure applies to the Local Government Section therefore no previous QA exercises exist.
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year that this new Quality Assurance procedure applies to the Local Government Section therefore no previous QA exercises exist.
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC?	4	Yes – report submitted
Was the required sample subjected to a more in-depth review, i.e. as per Step 4 of the QA process?	4	Yes – Required sample reviewed
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes - the Chief Executive has signed off.
Self-Assessed Ratings: 0 – not done; 1 - <50% compliant; 2 – 50-75% compliant; 3 - >75% compliant; 4 – 100% compliant		

Checklist 2 – to be completed in respect of capital project(s) or capital programme(s)/grant scheme(s) that is/are or was/were under consideration in 2014		
Capital Expenditure being considered; Appraisal and Approval	Self-Assessed Compliance Rating 0-4	Comment/Action Required
Was a preliminary appraisal undertaken for all projects > €5 million?	N/A	There were no projects > €5 million under consideration in 2014
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes – in conjunction with the relevant government body / agency.
Was a CBA/CEA completed for all projects exceeding €20 million?	N/A	There were no projects exceeding €20 million
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes - in conjunction with the relevant government body / agency.
Was an approval in principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design phase (e.g. procurement)?	4	Yes – approval would be required in order to secure (grant) funding from the relevant government body / agency.
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	There were no projects which required a CBA/CEA under consideration.
Were the NDFA consulted for projects costing more than €20 million?	N/A	There were no projects costing more than €20 million under consideration.
Were all projects that went forward for tender in line with the approval in principle and if not was the detailed appraisal revisited and a fresh approval in principle granted?	N/A	No projects under consideration went forward for tender.
Was approval granted to proceed to tender?	N/A	No relevant projects
Were procurement rules complied with?	N/A	No relevant projects
Were State Aid rules checked for all supports?	N/A	Not applicable to Local Government
Were the tenders received in line with the approval in principle in terms of cost and what is expected to be delivered?	N/A	No relevant projects
Were performance indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	0	No
Have steps been put in place to gather the performance indicator data?	0	No
Self-Assessed Ratings: 0 – not done; 1 - <50% compliant; 2 – 50-75% compliant; 3 - >75% compliant; 4 – 100% compliant		

Checklist 3 new Current Expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered; Appraisal and Approval	Self-Assessed Compliance Rating 0-4	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure	N/A	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme	N/A	No programmes relevant to PSC in 2014
If outsourcing was involved were procurement rules complied with?	N/A	No programmes relevant to PSC in 2014
Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
Have steps been put in place to gather the performance indicator data?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 – not done; 1 - <50% compliant; 2 – 50-75% compliant; 3 - >75% compliant; 4 – 100% compliant		

Checklist 4 – to be completed if Kildare County Council had capital projects/programmes that were incurring expenditure during 2014

Incurring Capital Expenditure	Self-Assessed Compliance Rating 0-4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle	3	Yes, where appropriate.
Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes; in most cases internal project/programme co-ordinators were put in place.
Were project managers, responsible for delivery, appointed and were the project managers at a suitable senior level for the scale of the project?	3	Yes; in most cases project managers at an appropriately suitable senior level were put in place
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress was reported on a regular basis in most cases – formally and informally
Did the project keep within its financial budget and its time schedule?	3	Yes in most cases – variations from the original budgets and timescales were agreed with the relevant government body/agency.
Did budgets have to be adjusted?	3	Yes – up and down
Were decisions on changes to budgets/time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)		No
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?		N/A
If costs increased was approval received from the Sanctioning Authority?	4	Yes - approval would be required in order to draw down (grant) funding from the relevant government body / agency.
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?		No
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?		Updates were provided to the Council's Management Team and Council on a monthly basis and to the relevant government body /agency periodically or as required.
Self-Assessed Ratings: 0 – not done; 1 - <50% compliant; 2 – 50-75% compliant; 3 - >75% compliant; 4 – 100% compliant		

Checklist 5 – for Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating 0-4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes; spending programme defined as part of the Annual Budget process
Are outputs well defined?	3	National KPIs are in place for Local Government.
Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes; budget performance and monitoring is in place
Are outcomes well defined?	2	The development of the Annual Service Plans will enhance this measurement
Are outcomes quantified on a regular basis?	2	The development of the Annual Service Plans will enhance this measurement
Is there a method for monitoring effectiveness on an ongoing basis?	4	Yes; spending programme defined as part of the Annual Budget process.
How many formal VFMs/FPAs or other evaluations have been completed in the year under review	N/A	Not entirely relevant to Local Government sector. The Council's Internal Audit Team carry out VFM reviews and evaluations and their recommendations are circulated to Management Team and the Audit Committee. The Local Government Auditor also carries out VFM audits.
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?	N/A	Management Team agrees the Internal Audit Plan on an annual basis and the work plan generally includes a VFM review/audit.
Have all VFMs/FPAs been published in a timely manner?	N/A	Not entirely relevant to Local Government Sector, i.e. VFMs/FPAs are not published by Kildare County Council. Internal Audit VFM reviews/audits are considered by Management Team and the Audit Committee.
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	N/A	Not entirely relevant to Local Government Sector. Internal Audit VFM reviews/audits are considered by Management Team and the Audit Committee and the agreed recommendations are implemented.
How have the recommendations of VFMS, FPAs and other evaluations informed resource allocation decisions?	N/A	Not relevant to Local Government Sector.
Self-Assessed Ratings: 0 – not done; 1 - <50% compliant; 2 – 50-75% compliant; 3 - >75% compliant; 4 – 100% compliant		

Checklist 6 – to be completed if capital projects were completed during 2014 or if capital programmes/grant schemes matured or were discontinued

Capital Expenditure Completed	Self-Assessed Compliance Rating 0-4	Comment/Action Required
How many post-project reviews were completed in the year under review?	N/A	No projects relevant to PSC in 2014
Was a post-project review completed for all projects/programmes exceeding €20 million?	N/A	No projects relevant to PSC in 2014
If sufficient time has not elapsed to allow a proper assessment of benefits has a post-project review been scheduled for a future date?	N/A	No projects relevant to PSC in 2014
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	N/A	No projects relevant to PSC in 2014
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	No projects relevant to PSC in 2014
Were project reviews carried out by staffing resources independent of project implementation?	N/A	No projects relevant to PSC in 2014
Self-Assessed Ratings: 0 – not done; 1 - <50% compliant; 2 – 50-75% compliant; 3 - >75% compliant; 4 – 100% compliant		

Checklist 7 – to be completed if current expenditure programmes reached the end of their planned timeframe during 2014 or were discontinued

Current expenditure that ⁽ⁱ⁾reached the end of its planned timeframe or ⁽ⁱⁱ⁾was discontinued	Self-Assessed Compliance Rating 0-4	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusion on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken in to account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programmes?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 – not done; 1 - <50% compliant; 2 – 50-75% compliant; 3 - >75% compliant; 4 – 100% compliant		

Kilkenny County Council

Checklist 1 – To be completed by All Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year of the PSC in Local Government and all relevant staff agencies have been notified of their obligations under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	N/A	No training provided for Local Government Sector to date.
Has Internal training on the Public Spending Code been provided to relevant staff?	3	2014 is the first year of PSC and detailed training needs have yet to be identified. The guidance document has been developed and circulated. The coordinator made a presentation to management and some other senior staff
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	4	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No single project is relevant to the PSC
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	Any feedback and recommendations are notified to relevant parties for review and information on future projects
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA requirement in Local Government.
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	4	Yes report submitted.
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	3	Sample returned. Kilkenny County Council are aware that an average sample of 5 % must be achieved in 2014-2016
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. CE has signed off
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 2: – to be completed in respect of **capital projects or capital programme/grant scheme** that is or was **under consideration** in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Appraisals are undertaken for any project of this size.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Kilkenny County Council apply appropriate appraisal methods subject to the guidelines and requirements of each programme
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No project exceeding €20 million
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	4	Yes
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Yes
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	N/A for 2014
Were the NDFA Consulted for projects costing more than €20m?	N/A	N/A for 2014
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	Yes
Was approval granted to proceed to tender?	4	Yes
Were Procurement Rules complied with?	4	Yes
Were State Aid rules checked for all supports?	n/a	Not applicable to Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	4	Yes
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	3	Yes. Each project that has gotten to Tender stage would have a detailed specification including an expected time scale for completion of a project
Have steps been put in place to gather the Performance Indicator data?	2	Each project leader would be expected to review the progress of the project in comparison with initial targets.
PSC – Quality Assurance Requirement (Guidance Note for Local Authorities)		

Checklist 3: – New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
.. PSC – Quality Assurance Requirement (Guidance Note for Local Authorities)		

Checklist 4: - Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	4	Yes contracts in place underpinning capital expenditure
Did management boards/steering committees meet regularly as agreed?	3	Relevant teams within departments meet on a regular basis.
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Project coordinators were appointed for all projects
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Staff at the appropriate level are given responsibility for specific projects or a specific programme of works e.g. works within a specific town or village.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Management accounts are produced monthly which measure expenditure against budget. Returns are made and updates produced to the DOEHLG and other relevant 3 rd parties
Did the project keep within its financial budget and its time schedule?	2	One project has incurred significant extra costs and an altered time schedule due to 3 rd party protests.
Did budgets have to be adjusted?	2	See previous response
Were decisions on changes to budgets/time schedules made promptly?	3	Yes, to the best knowledge available, changes in budgets and schedules have been made in a timely manner.
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	No	
If circumstances did warrant questioning the viability of project was the project subjected to adequate examination?	No	

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes. Annual spending programme reflects core objectives of each department
Are outputs well defined?	3	Yes. Annual Service Plans and Budget Reviews
Are outputs quantified on a regular basis?	3	Yes, by way of annual service indicators, departmental returns and internal reviews
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes by way of periodic reviews by Department and frequent reporting to outside agencies such as NRA, Irish Water EPA and FSAI
Are outcomes well defined?	2	Not always clearly defined e.g.. what is impact of good quality water or village renewal works on economy of communities.
Are outcomes quantified on a regular basis?	3	Kilkenny County Council Annual Report. There are also a number of independent assessments where the performance of KCC has been a major contributor to positive outcomes e.g. IBAL litter leagues, Tidy Towns results etc.
Is there a method for monitoring effectiveness on an ongoing basis?	3	Meetings with and reports to DOEHLG and to outside agencies such as NRA, Irish Water EPA and FSAI. Reviews of results e.g. tonnages collected
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	0	2014 is the first year of the current PSC. With increased awareness of the requirements, Kilkenny County Council will prioritise complying with all relevant aspects of same.
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?	1	The drawing up of the annual service plan will form the basis of future evaluations.
Have all VFMs/FPAs been published in a timely manner?	N/A	

Is there a process to follow up on the recommendations of previous VPMs/FPAs and other evaluations?	2	Any feedback and recommendations are notified to relevant parties for review and information on future projects
How have the recommendations of VPMs, FPAs and other evaluations informed resource allocation decisions?	2	See previous answer

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/ grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post-project reviews were completed in the year under review?	1	A post project review would not normally take place the year of completion
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	No project within this category
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	N/A	2014 is the first year of the QA requirement in Local Government. Kilkenny County Council will prioritise complying with all relevant aspects of same
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	3	Kilkenny County Council fully engaged with any post project reviews carried out by sanctioning authorities, e.g. the NRA
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	n/a	No individual project comes within the range of this return
Was project review carried out by staffing resources independent of project implementation?	N/A	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 7: - to be completed if 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: 0 - 4	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Notes:

- (a) The scoring mechanism for the above tables is set out below@
 - I. Scope for significant improvements = a score of 1
 - II. Com liant but with some improvement necessary = a score of 2
 - III. Broadly Compliant = a score of 3
- (b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- (c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

Laois County Council

CHECKLIST 1 General Obligations not specific to individual projects/programmes

	Self-Assessed Compliance	Discussion/Action Required
Does the Department ensure, on an ongoing basis that appropriate people within the Department and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year of the PSC in Local Government and all relevant staff have been notified of their obligations under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	N/A	No training has been provided to date that we are aware of
Has internal training on the Public Spending Code been provided to relevant staff?	3	2014 is the first year of PSC. Training needs will need to be identified in due course.
Has the Public Spending Code been adapted for the type of project/programme that your Department is responsible for? i.e. have adapted sectoral guidelines been developed?	4	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government Structures and approach.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	Laois Co. Co. does not act as a sanctioning authority to other agencies over the value of €500K
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Department and to your agencies?	N/A	2014 is the first year of the QA requirement.
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA requirement.
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight Audit Commission?	4	Yes this report is the submission to NOAC.
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	4	Review carried out on Portlaoise Main Drainage Network Scheme
Has Chief Executive signed off on the information to be published to the website?	4	Yes as per page 2 of this document

Self-Assessed Ratings:

0 – Not Done, 1 - <50% compliant, 2 – 50-75% Compliant, 3 >75% Compliant, 4 – 100% Compliant

Checklist 2: – to be completed in respect of **capital projects or capital programme/grant scheme** that is or was **under consideration** in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	N/A	All projects are <€5m
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	N/A	All projects are <€5m
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	All projects are <€20m
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	N/A	
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Approval granted by Management and Elected Members.
If a CBA/CEA was required was it CEEU for their view?	N/A	
Were the NDFA Consulted for projects costing more than €20m?	N/A	
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	Yes, if applicable to the relevant project To be tendered in 2015/2016
Was approval granted to proceed to tender?	N/A	No decision to tender until Departmental approval received and funding put in place
Were Procurement Rules complied with?	N/A	No spend accrued.
Were State Aid rules checked for all supports?	N/A	Not applicable to local Government.
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	N/A	
Have steps been put in place to gather Performance Indicator data?	N/A	
Self-Assessed Ratings: 0 – Not Done, 1 - <50% compliant, 2 – 50-75% Compliant, 3 >75% Compliant, 4 – 100% Compliant		

Checklist 3: - New Revenue expenditure or expansion of existing revenue expenditure under consideration

Revenue Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0-4	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new revenue expenditure?	N/A	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new revenue expenditure proposal or expansion of existing revenue expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
Have steps been put in place to gather Performance Indicator data?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 – Not Done, 1 - <50% compliant, 2 – 50-75% Compliant, 3 >75% Compliant, 4 – 100% Compliant		

Checklist 4: - Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Yes
Did management boards/steering committees meet regularly?	3	Meetings held monthly
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Yes at Senior Executive Engineer and Senior Executive Officer.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Roads projects monitored by NRA. In respect of the other schemes, site meetings were held and monthly progress reports prepared.
Did the project keep within its financial budget and its time schedule?	2	
Did budgets have to be adjusted?	3	On occasion with prior approval from NRA or DECHLG
Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	N/A	No
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	N/A	
If costs increased was approval received from the Sanctioning Authority?	3	Approval sought from funding body in case of variances
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	
For significant projects were quarterly reports on progress submitted to the MAC and to the Minister?	3	Submitted to Senior Management team
Self-Assessed Ratings: 0 – Not Done, 1 - <50% compliant, 2 – 50-75% Compliant, 3 >75% Compliant, 4 – 100% Compliant		

Checklist 5: - For Revenue Expenditure

Incurring Revenue Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of revenue expenditure?	4	Yes. Spending Programme Defined as part of the Annual Budget Process
Are outputs well defined?	3	National KPI's are in place for Local Government
Are outputs quantified on a regular basis?	3	KPI's are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes Budget performance and Monitoring is in place
Are outcomes well defined?	2	The development of the annual service plans will enhance this measurement
Are outcomes quantified on a regular basis?	2	The development of the annual service plans will enhance this measurement
Is there a method for monitoring effectiveness on an ongoing basis	4	Yes, through internal audit, procurement and ongoing management of budget
How many formal VFMs/FPAs or other evaluations been completed in the year under review	2	VFM's have been carried out on 16 of the 28 projects cited in the last couple of years
Is there an annual process in place to plan for new VFMs, FPAs and evaluations? (FPAs not relevant to Local Authorities)	3	VFMs is part of the internal Audit process and new VFM's will be carried out annually.
Have all VFMs/FPAs been published in a timely manner?	4	All reports issued to Management team and Audit Committee.
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	4	Follow up reports are issued to management Team and audit committee on a regular basis.
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	3	Recommendations of VFMs are considered by management in the allocation of resources
Self-Assessed Ratings: 0 – Not Done, 1 - <50% compliant, 2 – 50-75% Compliant, 3 >75% Compliant, 4 – 100% Compliant		

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post project reviews were completed in the year under review?	1	LCC acts as project implementer for NRA roads projects. Not required for Housing acquisitions
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date?	1	
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	1	Improvements in process are noted and applied to future projects.
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	1	
Were project reviews carried out by staffing resources independent of project implementation?	0	Revenue staffing levels are not sufficient to cater for this.
Self-Assessed Ratings: 0 – Not Done, 1 - <50% compliant, 2 – 50-75% Compliant, 3 >75% Compliant, 4 – 100% Compliant		

Checklist 7: - to be completed if revenue expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.

Revenue Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Were reviews carried out of revenue expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a revenue expenditure programme?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 – Not Done, 1 - <50% compliant, 2 – 50-75% Compliant, 3 >75% Compliant, 4 – 100% Compliant		

Notes:

(a) The scoring mechanism for the above tables is set out below:

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

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

(c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal / evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

APPENDIX 4

Checklists

PART II

Leitrim County Council
Limerick City and County Council
Longford County Council
Louth County Council
Mayo County Council
Meath County Council
Monaghan County Council
Offaly County Council
Roscommon County Council
Sligo County Council
South Dublin County Council
Tipperary County Council
Waterford City and County Council
Westmeath County Council
Wexford County Council
Wicklow County Council

Leitrim County Council

Checklist 1 – to be completed by All Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating:	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	4	Management Team informed - Senior Management all informed
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	2	- Through H.O.F. Assoc.
Has Internal training on the Public Spending Code been provided to relevant staff?	1	Training needs being identified
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	0	
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	4	
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	4	At that time
Have recommendations from previous Quality Assurance exercises been acted upon?	4	On- Going

Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	0	First Time 2015
Was the required sample subjected to a more in- depth Review i.e. as per Step 4 of the QA process?	0	As Above
Has the Accounting Officer signed off on the information to be published to the website?	0	As Above
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100%		

Checklist 2: – to be completed in respect of capital projects or capital programme/grant scheme that is or was under consideration in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	4	Appraisal set out
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	4	Yes – In conjunction with relevant government body/agency.
Was a CBA/CEA completed for all projects exceeding €20m?	0	No projects listed at this level
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	4	
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	
If a CBA/CEA was required was it submitted to the CEEU for their view?	0	Not applicable .
Were the NDFA Consulted for projects costing more than €20m?	0	No projects at this level
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	Tenders were in line with approvals
Was approval granted to proceed to tender?	4	Yes
Were Procurement Rules complied with?	4	Yes
Were State Aid rules checked for all supports?	0	Not applicable
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	4	Projects under consideration have not gone to tender stage.

Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	4	
Have steps been put in place to gather the Performance Indicator data?	4	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 3: - New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Were objectives clearly set?	Not Applicable	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	Not Applicable	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	Not Applicable	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	Not Applicable	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	Not Applicable	No programmes relevant to PSC in 2014
Was the required approval granted?	Not Applicable	No programmes relevant to PSC in 2014
Has a sunset clause been set?	Not Applicable	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	Not Applicable	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	Not Applicable	No programmes relevant to PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	Not Applicable	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	Not Applicable	No programmes relevant to PSC in 2014
Have steps been put in place to gather Performance Indicator data?	Not Applicable	No programmes relevant to PSC in 2014
Self- Assessed Ratings: 0 – Not Done, 1 – <50% Compliant, 2 – 50-75% Compliant, 3 – >75% Compliant, 4 – 100% Compliant		

Checklist 4: - Complete if your organisation had **capital projects/programmes** that were **incurring expenditure** during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	4	Yes
Did management boards/steering committees meet regularly as agreed?	4	Yes
Were Programme Co-ordinators appointed to co-ordinate implementation?	4	Internal and external co-ordinating team in place
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	4	Internal and external co-ordinating team in place
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	4	Progress reports prepared
Did the project keep within its financial budget and its time schedule?	3	In most cases
Did budgets have to be adjusted?	3	In some cases
Were decisions on changes to budgets / time schedules made promptly?	4	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	4	No
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?		Yes
If costs increased was approval received from the Sanctioning Authority?	4	Yes
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	4	No
For significant projects were quarterly reports on progress submitted to the MAC and to the Minister?	0	Ongoing reporting to Management teams and to the Council as required.
Self- Assessed Ratings: 0 – Not Done, 1 – <50% Compliant, 2 – 50-75% Compliant, 3 – >75% Compliant, 4 – 100% Compliant		

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Spending Programme set out as part of the Budgetary process.
Are outputs well defined?	3	Performance Indicators in place.
Are outputs quantified on a regular basis?	4	Performance Indicators in place.
Is there a method for monitoring efficiency on an ongoing basis?	4	Budget performance ongoing
Are outcomes well defined?	3	
Are outcomes quantified on a regular basis?	4	
Is there a method for monitoring effectiveness on an ongoing basis?	4	Ongoing budgetary performance
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	4	One per month
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?	4	
Have all VFMs/FPAs been published in a timely manner?	4	
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	2	Not clear of relevance to Local Authority
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	2	Not clear of relevance to Local Authority
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post-project reviews were completed in the year under review?		N/A
Was a post project review completed for all projects/programmes exceeding €20m?		N / A
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?		N / A
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?		N / A
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?		N / A
Was project review carried out by staffing resources independent of project implementation?		N / A
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100%		

Checklist 7: - to be completed if 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: 0 - 4	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	N / A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N / A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N / A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N / A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N / A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N / A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100%		

Limerick City and County Council

Checklist 1

General Obligations not specific to Individual Projects or Programmes

Checklist 1 – To be completed by All Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	3	All approvers on Agresso have been circulated with a copy of "Procurement Procedures and Thresholds" adopted policy document and informed of any updates.
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	2	At least 50% of all approvers have attended training with Achilles Training.
Has Internal training on the Public Spending Code been provided to relevant staff?	1	Identified as a requirement. Programme being developed for 2016
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	1	Corporate Procurement Policy being prepared for adoption by Management Team in September 2015.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	1	Ad hoc in nature at present. Programme being developed for 2016
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	1	As discovered in ad hoc enquiries above. Committed to meeting compliance obligations as progress is made on points above.
Have recommendations from previous Quality Assurance exercises been acted upon?	2	Local Government and Internal Audit queries dealt with.
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	0	First Report.
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	1	Required Sample reviewed
Has the Accounting Officer signed off on the information to be published to the website?	4	No such project.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 2 – Capital Expenditure Being Considered

Checklist 2: – to be completed in respect of capital projects or capital programme/grant scheme that is or was under consideration in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	4	
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	
Were the NDFA Consulted for projects costing more than €20m?	N/A	
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	
Was approval granted to proceed to tender?	4	
Were Procurement Rules complied with?	4	
Were State Aid rules checked for all supports?	3	
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	3	
Have steps been put in place to gather the Performance Indicator data?	2	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 3 – Current Expenditure Being Considered

Checklist 3: – New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Were objectives clearly set?	4	
Are objectives measurable in quantitative terms?	3	
Was an appropriate appraisal method used?	3	
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	3	
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	4	
Was the required approval granted?	4	
Has a sunset clause been set?	N/A	
Has a date been set for the pilot and its evaluation?	3	
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	4	
If outsourcing was involved were Procurement Rules complied with?	4	
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	3	
Have steps been put in place to gather the Performance Indicator	3	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 4 – Incurring Capital Expenditure

Checklist 4: - Complete if your organisation had capital projects/ programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	4	
Did management boards/steering committees meet regularly as agreed?	4	
Were Programme Co-ordinators appointed to co-ordinate implementation?	4	
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	4	
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Did the project keep within its financial budget and its time schedule?	1	
Did budgets have to be adjusted?	2	
Were decisions on changes to budgets/time schedules made promptly?	2	
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	N/A	
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	N/A	
If costs increased was approval received from the Sanctioning Authority?	4	
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?	N/A	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 5 - Incurring Current Expenditure

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	
Are outputs well defined?	3	
Are outputs quantified on a regular basis?	2	
Is there a method for monitoring efficiency on an ongoing basis?	2	
Are outcomes well defined?	3	
Are outcomes quantified on a regular basis?	3	
Is there a method for monitoring effectiveness on an ongoing basis?	3	
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	1	
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?	0	
Have all VFMs/FPAs been published in a timely manner?	0	
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	0	
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	0	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 6 - Capital Expenditure Completed

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post-project reviews were completed in the year under review?	2	
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	1	
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	2	
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	2	
Was project review carried out by staffing resources independent of project implementation?	0	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 7 – Current Expenditure at end of planned timeframe or discontinued

Checklist 7: - to be completed if 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: 0 - 4	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	2	
Did those reviews reach conclusions on whether the programmes were effective?	2	
Did those reviews reach conclusions on whether the programmes were efficient?	2	
Have the conclusions reached been taken into account in related areas of expenditure?	2	
Were any programmes discontinued following a review of a current expenditure programme?	0	
Was the review commenced and completed within a period of 6 months?	1	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Notes:

- (a) The scoring mechanism for the above tables is set out below@
 - I. Scope for significant improvements = a score of 1
 - II. Compliant but with some improvement necessary = a score of 2
 - III. Broadly Compliant = a score of 3
- (b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- (c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

Longford County Council

Checklist 1 – General Obligations not specific to Individual Projects or Programmes

Checklist 1 – To be completed by All Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year of the PSC in Local Government and all relevant staff & agencies have been notified of their obligations under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	N/A	No Training provided for Local Government sector to date.
Has Internal training on the Public Spending Code been provided to relevant staff?	2	2014 is first year of PSC and training needs, if any, have yet to be identified. Guidance document has been developed and circulated
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	4	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No Projects relevant to the PSC
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	N/A	2014 is the first year of the QA exercise in the Local Government sector
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA requirement in Local Government
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	4	Yes – Report submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	4	Required Sample reviewed
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. CE has signed off
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 2 – Capital Expenditure Being Considered

Checklist 2: – to be completed in respect of capital projects or capital programme/grant scheme that is or was under consideration in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	4	Yes. In conjunction with the relevant government body/agency.
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal.
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	4	Yes. In conjunction with the relevant government body/agency.
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Required to secure Grants
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	
Were the NDFA Consulted for projects costing more than €20m?	N/A	
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	N/A	
Was approval granted to proceed to tender?	4	Yes
Were Procurement Rules complied with?	4	Yes
Were State Aid rules checked for all supports?		N/A in Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?		Projects not yet at tender stage
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?		No
Have steps been put in place to gather the Performance Indicator data?		No
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 3 – Current Expenditure Being Considered

Checklist 3: – New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
Have steps been put in place to gather the Performance Indicator	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 4 – Incurring Capital Expenditure

Checklist 4: - Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	4	Yes where appropriate
Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	4	Internal Co-ordinating Team in place.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	4	Internal Co-ordinating Team in place.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress Reports were prepared in most cases
Did the project keep within its financial budget and its time schedule?	4	
Did budgets have to be adjusted?		Yes. Up and down.
Were decisions on changes to budgets/time schedules made promptly?	4	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)		No
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?		N/A
If costs increased was approval received from the Sanctioning Authority?	4	Yes. This would be a requirement for grant approval
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?		No
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?	4	Updates are provided to the MT and Council and to relevant bodies periodically, as required.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 5 – Incurring Current Expenditure

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes. Spending Programme Defined as part of the Annual Budget process.
Are outputs well defined?	3	National KPIs are in place for Local Government
Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes Budget performance and monitoring is in place.
Are outcomes well defined?	3	The development of the Annual Service Plans will enhance this measurement
Are outcomes quantified on a regular basis?	3	The development of the Annual Service Plans will enhance this measurement
Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes. Spending Programme defined as part of the Annual Budget process.
How many formal VFMs/FPAs or other evaluations been completed in the year under review?		National KPIs are in place for Local Government
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?		Not clear of relevance to Local Government. VFM reviews are completed
Have all VFMs/FPAs been published in a timely manner?		Not clear of relevance to Local Government
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?		Not clear of relevance to Local Government
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?		Not clear of relevance to Local Government
Self-Assessed Ratings:		
0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 6 – Capital Expenditure Completed

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post-project reviews were completed in the year under review?		Only one completed project recorded for 2014 inventory
Was a post project review completed for all projects/programmes exceeding €20m?		N/A
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?		N/A
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?		N/A
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?		N/A
Was project review carried out by staffing resources independent of project implementation?		N/A
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 7 – Current Expenditure at end of planned timeframe or discontinued

Checklist 7: - to be completed if 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: 0 - 4	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Notes:

- (a) The scoring mechanism for the above tables is set out below@
 - I. Scope for significant improvements = a score of 1
 - II. Compliant but with some improvement necessary = a score of 2
 - III. Broadly Compliant = a score of 3
- (b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- (c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

Louth County Council

Checklist 1

General Obligations not specific to Individual Projects or Programmes

Checklist 1 – To be completed by All Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year of the PSC in Local Government and all relevant staff & agencies have been notified of their obligations under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)?	N/A	No Training provided for Local Government sector to date.
Has Internal training on the Public Spending Code been provided to relevant staff?	2	2014 is first year of PSC and training needs, if any, have yet to be identified. Guidance document has been developed and circulated
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	4	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No Projects relevant to the PSC
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	N/A	2014 is the first year of the QA exercise in the Local Government sector
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA requirement in Local Government
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	4	Yes – Report submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	4	Required Sample reviewed
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. CE has signed off
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 2 – Capital Expenditure Being Considered

Checklist 2: – to be completed in respect of capital projects or capital programme/grant scheme that is or was under consideration in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes. In conjunction with the relevant government body/agency.
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal.
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. In conjunction with the relevant government body/agency.
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Required to secure Grants
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal.
Were the NDFA Consulted for projects costing more than €20m?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal.
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	Tenders were in line with approvals.
Was approval granted to proceed to tender?	4	Yes
Were Procurement Rules complied with?	4	Yes
Were State Aid rules checked for all supports?		N/A in Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?		Yes
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?		No
Have steps been put in place to gather the Performance Indicator data?		No
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 3 – Current Expenditure Being Considered

Checklist 3: – New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
Have steps been put in place to gather the Performance Indicator	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 4 – Incurring Capital Expenditure

Checklist 4: - Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Yes where appropriate
Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	2	Internal Co-ordinating Team in place in most cases.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Internal Co-ordinating Team in place in most cases.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Progress Reports were prepared in most cases
Did the project keep within its financial budget and its time schedule?	3	In most cases
Did budgets have to be adjusted?		Yes. Up and down.
Were decisions on changes to budgets/time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)		No
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?		N/A
If costs increased was approval received from the Sanctioning Authority?	4	Yes. This would be a requirement for grant approval
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?		No
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?	4	Updates are provided to the MT and Council on a monthly basis and to relevant bodies periodically, as required.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 5 - Incurring Current Expenditure

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes. Spending Programme Defined as part of the Annual Budget process.
Are outputs well defined?	3	National KPIs are in place for Local Government
Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes Budget performance and monitoring is in place.
Are outcomes well defined?	3	The development of the Annual Service Plans will enhance this measurement
Are outcomes quantified on a regular basis?	3	The development of the Annual Service Plans will enhance this measurement
Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes. Spending Programme defined as part of the Annual Budget process.
How many formal VFMs/FPAs or other evaluations been completed in the year under review?		National KPIs are in place for Local Government
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?		Not clear of relevance to Local Government. VFM reviews are completed
Have all VFMs/FPAs been published in a timely manner?		Not clear of relevance to Local Government
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?		Not clear of relevance to Local Government
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?		Not clear of relevance to Local Government
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 6 - Capital Expenditure Completed

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post-project reviews were completed in the year under review?		Only one completed project recorded for 2014 inventory
Was a post project review completed for all projects/programmes exceeding €20m?		N/A
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?		N/A
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?		N/A
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?		N/A
Was project review carried out by staffing resources independent of project Implementation?		N/A
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 7 – Current Expenditure at end of planned timeframe or discontinued

Checklist 7: - to be completed if 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: 0 - 4	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Notes:

- (a) The scoring mechanism for the above tables is set out below@
 - I. Scope for significant improvements = a score of 1
 - II. Compliant but with some improvement necessary = a score of 2
 - III. Broadly Compliant = a score of 3
- (b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- (c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

Mayo County Council

Checklist 1: General Obligations

General Obligations not specific to individual projects/Services	Self-Assessed Compliance Rating: 0-4	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and its agencies are aware of the requirement of the Public Spending Code?		2014 is the first year of the QA process. Senior Management team briefed on the requirements of the code. 1
Has there been participation by relevant staff in external training in the Public Spending Code?		Training to be provided as appropriate 0
Has internal training on the Public Spending Code been provided to relevant staff?		Training to be provided as appropriate 0
Has the Public Spending Code been adapted for the type of project/service that your Local Authority is responsible for ? i.e. have adapted guidelines been developed?		Guidance Notes has been prepared for the LA 3
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No agencies funded in excess of €0.5m
Have recommendations from previous Quality Assurance exercises (incl. Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies.		Spot check reports and recommendations issued and copied to appropriate staff. 4
Have recommendations from previous Quality Assurance exercises been acted upon?		This is the first year of the QA process 2
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?		4 Yes
Was the required sample subjected to a more in-depth review i.e. as per Step 4 of the QA process?		In-depth review to be undertaken by the Councils Internal Auditors 0
Has the Accounting Officer signed off on the information to be published to the website?	N/A	No procurements in excess of €10m
Self-Assessed Ratings: 0 - Not Done, 1 - <50% Compliant, 2 - 50-75% Compliant, 3 - >75% Compliant, 4 - 100% Compliant		

Checklist 2
Capital Projects or Capital Programme/Grant Scheme Under Consideration

Capital Expenditure Being Considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0-4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m?	2	Details of all Preliminary appraisals to be formally documented. Appraisals for all Roads projects carried out by the NRA and Irish Water for Sanitary Services projects
Was an appropriate appraisal method used in respect of each capital project or capital programme /grant scheme?	2	Appraisals carried out by the NRA for Roads projects and Irish Water for Sanitary Services projects
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No Projects in excess of €20m
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase? (e.g. procurement)	4	Roads Projects and Sanitary Services require prior approval before proceeding
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	No Projects in excess of €20m
Were the NDFA consulted for projects costing more than €20m?	N/A	No Projects in excess of €20m
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Yes
Was the approval granted to proceed to tender?	2	Awaiting final approval on some projects
Were Procurement Rules complied with?	N/A	No procurement undertaking until approval to proceed received from Grant Aid Department
Were State Aid rules checked for all supports?	0	Formal Procedures to be developed on reviewing of state aid rules.
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	No procurement undertaking until approval to proceed received from Grant Aid Department
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	0	Formal Procedures to be developed on Performance Indicators for Capital Projects.
Have steps been put in place to gather the Performance Indicator data	1	Formal Procedures to be developed on Performance Indicators for Capital Projects.
Self- Assessed Ratings:		
0 - Not Done, 1 - <50% Compliant, 2 - 50-75% Compliant, 3 - >75% Compliant, 4 - 100% Compliant		

Checklist 3:

New Current Expenditure or Expansion of Existing Current Expenditure under Consideration

Current Expenditure Being Considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0-4	Comment/Action Required
Were objectives clearly set?	N/A	N/A
Are objectives measurable in quantitative terms?	N/A	N/A
Was an appropriate appraisal method used?	N/A	N/A
Was a business case incorporating financial and economic appraisal prepared for new current expenditure	N/A	N/A
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	N/A
Was the required approval granted?	N/A	N/A
Has a sunset clause been set?	N/A	N/A
Has a date been set for the pilot and its evaluation?	N/A	N/A
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	N/A
If outsourcing was involved were Procurement Rules complied with?	N/A	N/A
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	N/A
Have steps been put in place to gather the Performance Indicators?	N/A	N/A
Self- Assessed Ratings:		
0 - Not Done, 1 - <50% Compliant, 2 - 50-75% Compliant, 3 - >75% Compliant, 4 - 100% Compliant		

Checklist 4:
Capital Projects or Capital Programme/Grant Scheme Incurring expenditure

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0-4	Comment/Action Required
Was a contract signed and was it in line the Approval in Principle?	4	Contracts in place for Capital projects
Did management boards/steering committees meet regularly as agreed?	4	Regular Review meetings held with NRA for Roads projects and Irish Water for Sanitary Services projects
Were Programme Co-Ordinators appointed to co-ordinate implementation?	4	Budget holder appointed with responsibility for the project
Were Project Managers, responsible for delivery, appointed and were Project Managers at a suitable senior level for the scale of the project?	4	Project Manager consists of Councils staff and where required external consultants.
Were monitoring reports prepared regularly showing implementation against plan, budget, timescales and quality?	2	2014 was the first year of the QA process. Formal monitoring reports to be devised.
Did the project keep within its financial budget and its time schedule?	3	Some Roads projects deferred until 2015
Did budgets have to be adjusted?	2	
Were decisions on changes to budgets/time schedules made promptly?	3	Yes. Budgets reviewed monthly and changes made promptly
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	N/A	Not for 2014
If circumstances did warrant questioning the viability of the project was the project subjected to adequate examination?	N/A	Not for 2014
If costs increased was approval received from the Sanctioning Authority?	4	Department advised of any increases in costs
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No projects terminated
For significant projects were quarterly reports on progress submitted to the MAC and to the Minister?	N/A	No projects in excess of €20m
Self- Assessed Ratings: 0 - Not Done, 1 - <50% Compliant, 2 - 50-75% Compliant, 3 - >75% Compliant, 4 - 100% Compliant		

Checklist 5:
Current (Revenue) expenditure

Incurring Current (Revenue) Expenditure	Self-Assessed Compliance Rating: 0-4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes. Some objectives set out by statute
Are outputs well defined?	3	Yes.
Are outputs quantified on a regular basis?	3	Quantified as part of the annual budgetary process
Is there a method for monitoring efficiency on an ongoing basis?	4	Performance indicators have been developed for the sector
Are outcomes well defined?	4	Performance indicators have been developed for the sector
Are outcomes quantified on a regular basis?	3	Quantified as part of the annual budgetary process
Is there a method for monitoring effectiveness on an ongoing basis?	4	Performance indicators have been developed for the sector
How many formal VFM's/FPA's or other evaluations have been completed in the year under review?	3	VFM studies carried out by the VFM unit of the Local Government Audit Service.
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	2	VFM studies carried out by the VFM unit of the Local Government Audit Service.
Have all VFMs/FPAs been published in a timely manner?	4	Yes
Is there a process to follow up on the recommendations of previous VFMs/FPA's and other evaluations?	3	Formal process to be documented.
How have the recommendations of VFMs, FPA's and other evaluations informed resource allocation decisions?	3	Yes, where appropriate
Self- Assessed Ratings: 0 - Not Done, 1 - <50% Compliant, 2 - 50-75% Compliant, 3 - >75% Compliant, 4 - 100% Compliant		

Checklist 6:
Capital Projects or Capital Programme/Grant Scheme that are matured/discontinued

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0-4	Comment/Action Required
How many post project reviews were completed in the year under review?	0	2014 was the first year of the QA process. Formal process of Post project reviews to be established
Was a post project review completed for all projects/programmes exceeding €20m	0	Only one projects completed in excess of €20m. Post project review to be completed.
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	2 Yes	
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	2 Yes	
Was project review carried out by staffing resources independent of project implementation?	3 Yes	
Self- Assessed Ratings: 0 - Not Done, 1 - <50% Compliant, 2 - 50-75% Compliant, 3 - >75% Compliant, 4 - 100% Compliant		

Checklist 7:

Current (Revenue) expenditure reached end of planned timeframe or discontinued

Current (Revenue) expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 0-4	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	N/A	N/A
Did those reviews reach conclusions on whether the programmes were effective?	N/A	N/A
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	N/A
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	N/A
Were any programmes discontinued following a review of a current (revenue) expenditure programme	N/A	N/A
Was the review commenced and completed within a period of 6 months?	N/A	N/A
Self- Assessed Ratings:		
0 - Not Done, 1 - <50% Compliant, 2 - 50-75% Compliant, 3 - >75% Compliant, 4 - 100% Compliant		

Meath County Council

Checklist 1 – To be completed by All Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year of the PSC in Local Government and all relevant staff & agencies have been notified of their obligations under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	N/A	No Training provided for Local Government sector to date.
Has Internal training on the Public Spending Code been provided to relevant staff?	3	2014 is first year of PSC and training needs, if any, have yet to be identified. Guidance document has been developed and circulated
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	4	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No Projects relevant to the PSC
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	N/A	2014 is the first year of the QA exercise in the Local Government sector
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA requirement in Local Government
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	4	Yes – Report submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	4	Required Sample reviewed
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. CE has signed off
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 2: – to be completed in respect of capital projects or capital programme/grant scheme that is or was under consideration in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes. In conjunction with the relevant government body/agency.
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No projects listed at this level.
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. In conjunction with the relevant government body/agency.
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Required to secure Grants
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	No projects listed at this level.
Were the NDFA Consulted for projects costing more than €20m?	N/A	No projects listed at this level.
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	Tenders were in line with approvals.
Was approval granted to proceed to tender?	4	Yes
Were Procurement Rules complied with?	4	Yes
Were State Aid rules checked for all supports?	N/A	N/A to Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	Projects under consideration have not yet proceeded to tender stage.
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	N/A	All projects under consideration are capital projects and do not lead to ongoing efficiencies.
Have steps been put in place to gather the Performance Indicator data?	N/A	All projects under consideration are capital projects and do not lead to ongoing efficiencies.
Self-Assessed Ratings:		
0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 3: – New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
Have steps been put in place to gather the Performance Indicator	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 4: - Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Yes where appropriate
Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Internal Co-ordinating Team in place in most cases.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Internal Co-ordinating Team in place in most cases.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress Reports were prepared in most cases
Did the project keep within its financial budget and its time schedule?	3	In most cases
Did budgets have to be adjusted?		Yes.
Were decisions on changes to budgets/time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)		No
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?		N/A
If costs increased was approval received from the Sanctioning Authority?	4	Yes. This would be a requirement for grant approval
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?		No
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?	4	Updates are provided to the MT and Council on a monthly basis and to relevant bodies periodically, as required.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes. Spending Programme Defined as part of the Annual Budget process.
Are outputs well defined?	3	National KPIs are in place for Local Government
Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes Budget performance and monitoring is in place.
Are outcomes well defined?	2	The development of the Annual Service Plans will enhance this measurement
Are outcomes quantified on a regular basis?	2	The development of the Annual Service Plans will enhance this measurement
Is there a method for monitoring effectiveness on an ongoing basis?	4	Yes. Spending Programme defined as part of the Annual Budget process.
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	3	National KPIs are in place for Local Government
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?		Not clear of relevance to Local Government. VFM reviews are completed
Have all VFMs/FPAs been published in a timely manner?		Not clear of relevance to Local Government
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?		Not clear of relevance to Local Government
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?		Not clear of relevance to Local Government
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post-project reviews were completed in the year under review?		No completed projects included in 2014 inventory
Was a post project review completed for all projects/programmes exceeding €20m?		N/A
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?		N/A
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?		N/A
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?		N/A
Was project review carried out by staffing resources independent of project implementation?		N/A
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 7: - to be completed if 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: 0 - 4	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Notes:

- (a) The scoring mechanism for the above tables is set out below@
 - I. Scope for significant improvements = a score of 1
 - II. Compliant but with some improvement necessary = a score of 2
 - III. Broadly Compliant = a score of 3
- (b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- (c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

Monaghan County Council

Checklist 1 – General Obligations not specific to Individual Projects or Programmes

Checklist 1: General Obligations not specific to individual projects/programmes

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0-4	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year of the PSC in Local Government and all relevant staff have been notified of their obligations under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPFR)	N/A	No Training has been provided for the Local Government sector to date
Has internal training on the Public Spending Code been provided to relevant staff?	1	Training is scheduled to be undertaken internally in Q4 of 2015
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	4	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and Approach
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No individual projects sanctioned by the LA reached the expenditure threshold relevant to the PSC
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	N/A	2014 is the first year of the QA exercise in the Local Government sector
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA exercise in Local Government
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	4	Yes - Report Submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	4	Required Sample reviewed
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. Deputy CE has signed off
Self- Assessed Ratings: 0 – Not Done, 1 – <50% Compliant, 2 – 50-75% Compliant, 3 – >75% Compliant, 4 – 100% Compliant		

Checklist 2 – Capital Expenditure Being Considered

Checklist 2: – to be completed in respect of **capital projects or capital programme/grant scheme** that is or was **under consideration** in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	N/A	Appraisal completed by relevant government body/agency
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes. In conjunction with the relevant government body/agency.
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No projects identified in this category
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. In conjunction with the relevant government body/agency.
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Required to secure grants
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	N/A	
Were the NDFA Consulted for projects costing more than €20m?	N/A	
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	Tenders were in line with approvals.
Was approval granted to proceed to tender?	4	Yes
Were Procurement Rules complied with?	4	Yes
Were State Aid rules checked for all supports?	N/A	N/A in Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	4	Yes
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	3	Monaghan Stat process In place
Have steps been put in place to gather Performance Indicator data?	2	As above
Self- Assessed Ratings: 0 – Not Done, 1 – <50% Compliant, 2 – 50-75% Compliant, 3 – >75% Compliant, 4 – 100% Compliant		

Checklist 3 – Current Expenditure Being Considered

Checklist 3: - New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
Have steps been put in place to gather Performance Indicator data?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 – Not Done, 1 – <50% Compliant, 2 – 50-75% Compliant, 3 – >75% Compliant, 4 – 100% Compliant		

Checklist 4 – Incurring Capital Expenditure

Checklist 4: - Complete if your organisation had **capital projects/programmes** that were **incurring expenditure** during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	4	Yes where relevant
Did management boards/steering committees meet regularly as agreed?	3	Yes where relevant
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Internal Co-ordinating Team in place in most cases.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	4	
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	In most cases
Did the project keep within its financial budget and its time schedule?	3	In most cases
Did budgets have to be adjusted?	Yes	On occasion.
Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	Yes	See below
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	4	Yes. Review carried out if circumstances warranted, e.g. where property purchase delayed.
If costs increased was approval received from the Sanctioning Authority?	4	Yes.
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	Yes	House purchase may not always progress due to changing circumstances
For significant projects were quarterly reports on progress submitted to the MAC and to the Minister?	3	Reports produced through the Monaghan Stat process
Self-Assessed Ratings: 0 – Not Done, 1 – <50% Compliant, 2 – 50-75% Compliant, 3 – >75% Compliant, 4 – 100% Compliant		

Checklist 5 – Incurring Current Expenditure

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget process.
Are outputs well defined?	3	National KPIs are in place for Local Government
Are outputs quantified on a regular basis?	3	Monaghan Stat process in place.
Is there a method for monitoring efficiency on an ongoing basis?	3	Monaghan Stat in place. Budget performance and monitoring is in place
Are outcomes well defined?	3	Monaghan Stat process in place. The development of the Annual Service Plans will enhance this measurement
Are outcomes quantified on a regular basis?	2	Monaghan Stat process in place. The development of the Annual Service Plans will enhance this measurement
Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes. Spending Programme defined as part of the Annual Budget process. Monaghan Stat in place.
Have many formal VFMs/FPAs or other evaluations been completed in the year under review?	N/A	
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	N/A	
Have all VFMs/FPAs been published in a timely manner?	N/A	
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	N/A	
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	N/A	

Self- Assessed Ratings:

0 – Not Done, 1 – <50% Compliant, 2 – 50-75% Compliant, 3 – >75% Compliant, 4 – 100% Compliant

Checklist 6 – Capital Expenditure Completed

Checklist 6: - to be completed if **capital projects** were **completed during the year** or if **capital programmes/grant schemes matured** or were **discontinued**.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post project reviews were completed in the year under review?	N/A	No projects identified in this category in 2014
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	No projects identified in this category in 2014
If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date?	N/A	No projects identified in this category in 2014
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	N/A	No projects identified in this category in 2014
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	No projects identified in this category in 2014
Was project review carried out by staffing resources independent of project implementation?	N/A	No projects identified in this category in 2014
Self- Assessed Ratings: 0 – Not Done, 1 – <50% Compliant, 2 – 50-75% Compliant, 3 – >75% Compliant, 4 – 100% Compliant		

Checklist 7 – Current Expenditure at end of planned timeframe or discontinued

Checklist 7: - to be completed if 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: 0 - 4	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No projects identified in this category in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No projects identified in this category in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No projects identified in this category in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No projects identified in this category in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No projects identified in this category in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No projects identified in this category in 2014

Self-Assessed Ratings:

0 – Not Done, 1 – <50% Compliant, 2 – 50-75% Compliant, 3 – >75% Compliant, 4 – 100% Compliant

Notes:

(a) The scoring mechanism for the above tables is set out below:

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

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

(c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal / evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

Offaly County Council

Self-Assessed Ratings:

0 – Not Done, 1 - < 50% compliant, 2 – 50-75% Compliant, 3 – > 75% Compliant, 4 – 100% Compliant

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0-4	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority are aware of the requirements of the Public Spending Code?	3	Communication with Mgt Team/Senior Mgt Group
Has there been participation by relevant staff in the external training on the Public Spending Code (i.e. DPER)	0	Offaly not aware of any training being provided
Has Internal Training on the Public Spending Code been provided to relevant staff?	0	
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	3	QA doc for LA's – developed July 2015 by HOFs
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	4	
Have recommendations from previous Quality Assurance exercises been acted upon?	4	
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission?	4	
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	4	
Has the Accounting Officer signed off on the information to be published to the website?	4	

Checklist 2: – to be completed in respect of capital projects or capital programme/grant scheme that is or was under consideration in the past year.

Capital Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 0–4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	N/A	
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	
Was the appraisal process commenced at an early stage to facilitate decision making (i.e. prior to the decision)	3	Reports: Public Realm/Cycle Strategy /Active Travel
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase?	4	Department Approval
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	
Were the NDFA Consulted for projects costing more than €20m?	N/A	
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Yes – in line with approval
Was approval granted to proceed to tender?	3	
Were Procurement Rules complied with?	3	
Were State Aid rules checked for all supports?	N/A	
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	4	Traffic/Cycle/Pedestrian count undertaken prior to project (2014), further counts will be undertaken post project
Have steps been put in place to gather the Performance Indicator data?	4	

Checklist 3: – New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 0–4	Comment/Action Required
Were objectives clearly set?	N/A	No Expenditure Under this Category
Are objectives measurable in quantitative terms?	N/A	
Was an appropriate appraisal method used?	N/A	
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Was the required approval granted?	N/A	
Has a sunset clause been set?	N/A	
Has a date been set for the pilot evaluation?	N/A	
Has the methodology and data collection requirements for the pilot evaluation been agreed at the outset of the scheme?	N/A	
If outsourcing was involved were Procurement Rules complied with?	N/A	
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure, which will allow for the evaluation of its efficiency and effectiveness?	N/A	
Have steps been put in place to gather the Performance Indicator data?	N/A	

Checklist 4: – Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0–4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	4	
Did management boards/steering committees meet regularly as agreed?	4	
Were Programme Co-ordinators appointed to co-ordinate implementation?	4	
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable level for the scale of the project?	4	
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	4	
Did the project keep within its financial budget and its time schedule?	4	
Did budgets have to be adjusted?	3	Project Ongoing
Were decisions on changes to budgets or time schedules made promptly?	3	Programme of work amended meet revised budget
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	4	
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	3	
If costs increased was approval received from the Sanctioning Authority?	4	
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	4	
For significant projects were quarterly reports on progress submitted to the MAC and to the Minister?	3	

Checklist 5: – For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0-4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Housing : Part of Budget process, Roads: H&S, VFM, Quality, Tendering
Are outputs well defined?	4	Housing: Reasonably, Roads: Safety, Annual Works programme, within Budget
Are outputs quantified on a regular basis?	4	Housing: Staff Meeting, Annual Reports, MD Reports, Performance Indicators. Roads Continuously monitored and reported
Is there a method for monitoring efficiency on an ongoing basis?	3	Housing: Staff & MD meetings, two report to council annually, Housing SPC, Roads Annual Performance Indicators, Monthly Progress, VFM meetings
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	3	Roads: Funding Agency Audits carried out on a regular basis (NRA and the DTTAS)
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?	n/a	
Have all VFMs/FPAs been published in a timely manner	n/a	
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	4	
How have the recommendations of VFMs, FPAs and evaluations informed resource allocation decisions?	n/a	

Checklist 6: – to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0–4	Comment/Action Required
How many post-project reviews were completed in the year under review?	4	
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	N/A	
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	2	To be listed
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	4	
Was project review carried out by staffing resources independent of project implementation?	4	LG Auditor 2013,2014,2015

Checklist 7: – to be completed if 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: 0 – 4	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	N/A	No Expenditure under this category
Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Was the review commenced and completed within a period of 6 months?	N/A	

Roscommon County Council

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

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

Checklist 1 – General Obligations not specific to individual projects/programmes

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Does the Department ensure, on an ongoing basis that appropriate people within the Department and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year of the PSC in Local Government. All relevant staff have been notified of their obligations under the PSC. A formal procedure will be introduced to inform agencies of their obligations.
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	N/A	No Training provided for Local Government sector to date.
Has Internal training on the Public Spending Code been provided to relevant staff?	2	2014 is first year of PSC. Following on from completion of the QA report, training needs have been identified and steps will be taken to address.
Has the Public Spending Code been adapted for the type of project/programme that your Department is responsible for? i.e. have adapted sectoral guidelines been developed?	4	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.

Has the Department in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	A formal procedure will be developed and relevant agencies will be contacted in this regard and requested to submit relevant assurance.
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	4	Recommendations from previous External Audits & Checks are notified to relevant parties for review and application.
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA requirement in Local Government
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC?	4	Yes – Report submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	4	Required Sample reviewed
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. CE has signed off
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 2: –Capital projects or capital programme/grant scheme that is or was under consideration in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Appraisal was undertaken & project brief prepared for funding Department
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes, Appraisal was undertaken & project brief prepared for funding Department
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	N/A
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes and brief sent to Department for approval
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	N/A	Project is not yet at this stage
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	N/A
Were the NDFA Consulted for projects costing more than €20m?	N/A	N/A
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	N/A	Project is not yet at this stage

Was approval granted to proceed to tender?	N/A	Project is not yet at this stage
Were Procurement Rules complied with?	N/A	Project is not yet at this stage
Were State Aid rules checked for all supports?	N/A	Not applicable to Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	Project is not yet at this stage
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?		Project is not yet at this stage
Have steps been put in place to gather the Performance Indicator data?	N/A	Project is not yet at this stage
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 3: – New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014

If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
Have steps been put in place to gather the Performance Indicator data?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 4: - Capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	4	Yes contracts in place
Did management boards/steering committees meet regularly as agreed?	3	Generally yes. Formal meeting schedule for larger projects.
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Yes co-ordinators appointed commensurate with the scale of the project.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Yes project managers/staff at appropriate grades appointed to projects commensurate with the scale of the project.

Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	In general monitoring reports were prepared. For all large scale projects formal monitoring was conducted showing implementation against criteria listed. For smaller projects, process was less formalised in that budgets/projects were of a smaller scale, and more informal discussions about progress would occur during implementation phase. Will develop & introduce a more structured system of documenting / monitoring smaller scale projects.
Did the project keep within its financial budget and its time schedule?	3	Yes generally
Did budgets have to be adjusted?	3	If project budgets were required to be amended Change Orders were used.
Were decisions on changes to budgets/time schedules made promptly?	3	Yes changes made in a timely manner
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	Yes	On occasion. Project using Authority's own resources.
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	Yes	Project adequately examined & approved by members before proceeding

If costs increased was approval received from the Sanctioning Authority?	Yes	Obtained approvals from Sanctioning Agency
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	No	
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?	Yes	Where applicable this was done e.g. NRDO projects
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 5: - For Current Expenditure being incurred in the year under review

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes. Spending Programme defined as part of the Annual Budget Process.
Are outputs well defined?	3	Yes. National KPI's are in place for Local Government
Are outputs quantified on a regular basis?	3	Yes. National KPI's are prepared annually.
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes monitoring and budget performance is in place.

Are outcomes well defined?	2	The introduction of the Annual Service Plans will increase the definition of outcomes
Are outcomes quantified on a regular basis?	2	The introduction of the Annual Service Plans will increase the definition of outcomes
Is there a method for monitoring effectiveness on an ongoing basis?	2	
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	0	No formal VFM/FPAs have taken place in 2014.
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?	0	No formal plan. Can consider as part of the development of the Annual Internal Audit Plan
Have all VFMs/FPAs been published in a timely manner?	N/a	
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	N/a	
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	N/a	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
How many post-project reviews were completed in the year under review?	N/A	No programmes relevant to PSC in 2014
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	No programmes relevant to PSC in 2014
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	N/A	No programmes relevant to PSC in 2014
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	N/A	No programmes relevant to PSC in 2014
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	No programmes relevant to PSC in 2014
Was project reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 7: - to be completed if 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: 0 – 4	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Main issues arising from Checklist Assessment

The completed checklists show the extent to which the Authority believes it complies with the Public Spending Code. Overall, the checklists show a good level of compliance in many areas with need for additional training and introduction of more formalised processes in other areas to meet the requirements of the PSC.

Checklist 1 – To be completed by All Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	2	2014 is the first year of the PSC in Local Government and all relevant staff & agencies have been notified of their obligations under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	N/A	No Training provided for Local Government sector to date.
Has internal training on the Public Spending Code been provided to relevant staff	2	2014 is first year of PSC and training needs, if any, have yet to be identified. Guidance document has been developed and circulated
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted sectoral guidelines been developed?	4	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No Projects relevant to the PSC
Have recommendations from previous Quality Assurance exercises (incl. Old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	Yes	Recommendations are notified to relevant parties for review and application
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA requirement in Local Government
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC?	4	2014 report submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	0	
Has the Accounting Officer signed off on the information to be published to the website?	N/A	Not for advertising
Self-Assessed Ratings: 0 – Not Done, 1 - <50% Compliant, 2- 50-75% Compliant, 3 - >75% Compliant, 4 – 100% Compliant		

Checklist 2: - to be completed in respect of **capital projects or capital programme/grant scheme** that is or was **under consideration** in the past year.

Capital Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m		
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?		
Was a CBA/CEA completed for all projects exceeding €20m?		
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)		
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?		
If a CBA/CEA was required was it submitted to the CEEU for their view?		
Were the NDFA Consulted for projects costing more than €20m?		
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?		
Was approval granted to proceed to tender?		
Were Procurement Rules complied with?		
Were State Aid rules checked for all supports?	N/A	Not Applicable to Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?		
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?		
Have steps been put in place to gather the Performance Indicator data?		
Self-Assessed Ratings: 0 – Not Done, 1 - <50% Compliant, 2- 50-75% Compliant, 3 - >75% Compliant, 4 – 100% Compliant		

Checklist 3: - New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
Have steps been put in place to gather the Performance Indicator data?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 – Not Done, 1 – <50% Compliant, 2- 50-75% Compliant, 3 – >75% Compliant, 4 – 100% Compliant		

Checklist 4: - Complete if your organisation had **capital projects/programmes** that were incurring expenditure during the year under review (2014)

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?		
Did management boards/steering committees meet regularly as agreed?		
Were Programme Co-ordinators appointed to co-ordinate implementation?		
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?		
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?		
Did the project keep within its financial budget and its time schedule?		
Did budgets have to be adjusted?		
Were decisions on change to budgets/time schedules made promptly?		
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)		
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?		
If costs increased was approval received from the Sanctioning Authority?		
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?		
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?		
Self-Assessed Ratings: 0 – Not Done, 1 - <50% Compliant, 2- 50-75% Compliant, 3 - >75% Compliant, 4 – 100% Compliant		

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes. Spending Programme Defined as part of the Annual Budget process.
Are outputs well defined?	3	National KPIs are in place for Local Government
Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes Budget performance and monitoring is in place.
Are outcomes well defined?	2	The development of the Annual Service Plans will enhance this measurement
Are outcomes quantified on a regular basis?	2	The development of the Annual Service Plans will enhance this measurement
Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes Budget performance and monitoring is in place.
How many formal VFMs/FPAs or other evaluations been completed in the year under review? (Focused Policy Assessment)	0	N/A
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?	0	N/A
Have all VFMs/FPAs been published in a timely manner?	0	N/A
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	0	N/A
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	0	N/A
Self-Assessed Ratings: 0 – Not Done, 1 - <50% Compliant, 2- 50-75% Compliant, 3 - >75% Compliant, 4 – 100% Compliant		

Checklist 6: - to be completed if **capital projects** were **completed** during the year or if capital programmes/grant schemes matured or were **discontinued**.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
How many post-project reviews were completed in the year under review?		
Was a post project review completed for all projects/programmes exceeding €20m?		
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?		
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?		
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?		
Was project reviews carried out by staffing resources independent of project implementation?		
Self-Assessed Ratings: 0 – Not Done, 1 - <50% Compliant, 2- 50-75% Compliant, 3 - >75% Compliant, 4 – 100% Compliant		

Checklist 7: - to be completed if 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: 0 – 4	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 – Not Done, 1 - <50% Compliant, 2- 50-75% Compliant, 3 - >75% Compliant, 4 – 100% Compliant		

Notes:

- (a) The scoring mechanism for the above tables is set out below:
 - I. Scope for significant improvements = a score of 1
 - II. Compliant but with some improvement necessary = a score of 2
 - III. Broadly Compliant = a score of 3
- (b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- (c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

South Dublin County Council

Checklist 1 – To be completed by All Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year that SDCC has undertaken PSC requirements. Relevant work areas have been notified of their obligations under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	N/A	Not aware of any specific external training specifically provided for the Local Government sector to date.
Has Internal training on the Public Spending Code been provided to relevant staff?	2	Guidance documents circulated but no formal internal training organised. Need for training to be reviewed post-completion of return.
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	4	Yes. A guidance document issued by Finance Committee of CCMA was developed for the QA /PSC to Local Government structures and approach.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No relevant projects.
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	N/A	2014 is the first year of the QA / PSC process for South Dublin County Council
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA / PSC process for South Dublin County Council
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	4	Yes. Completed PSC report submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	4	A sample in excess of the required 5% of inventory was reviewed.
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. Chief Executive has signed off.
Self-Assessed Ratings:		
0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 2: – to be completed in respect of **capital projects or capital programme/grant scheme** that is or was **under consideration** in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	N/A	
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes. Through Part 8 process and also in conjunction with the relevant Sanctioning Authority.
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	4	Yes - Through Part 8 process and also in conjunction with the relevant Sanctioning Authority..
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Yes – all projects are submitted to Sanctioning Authority for Approval In Principle either individually or as part of a programme.
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	
Were the NDFA Consulted for projects costing more than €20m?	N/A	
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	Yes. Tenders proceed in accordance with approval received from Sanctioning Authority
Was approval granted to proceed to tender?	4	Yes
Were Procurement Rules complied with?	4	Yes
Were State Aid rules checked for all supports?	4	Yes where applicable
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Revised costings submitted to Sanctioning Authority where required.
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	2	Formal processes being developed
Have steps been put in place to gather the Performance Indicator data?	2	Formal processes being developed
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 3: – New Current expenditure or expansion of existing current expenditure under consideration.

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Were objectives clearly set?	N/A	Per CCMA Finance Committee guidance, all current (revenue) categorised as expenditure being incurred for 2014.
Are objectives measurable in quantitative terms?	N/A	As above
Was an appropriate appraisal method used?	N/A	As above
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	As above
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	As above
Was the required approval granted?	N/A	As above
Has a sunset clause been set?	N/A	As above
Has a date been set for the pilot and its evaluation?	N/A	As above
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	As above
If outsourcing was involved were Procurement Rules complied with?	N/A	As above
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	As above.
Have steps been put in place to gather the Performance Indicator	N/A	As above
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 4: - Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	4	Yes
Did management boards/steering committees meet regularly as agreed?	4	Yes
Were Programme Co-ordinators appointed to co-ordinate implementation?	4	Yes
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	4	Yes. Generally at senior and middle management levels.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	4	Regular monitoring and progress reporting carried out
Did the project keep within its financial budget and its time schedule?	3	Some revised costings required for projects
Did budgets have to be adjusted?	3	Some revised costings required for projects.
Were decisions on changes to budgets/time schedules made promptly?	4	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	N/A	No
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	N/A	N/A
If costs increased was approval received from the Sanctioning Authority?	4	Yes- sanction from Sanctioning Authority for increased costs for projects is mandatory for getting grant approval
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	
For significant projects were quarterly reports on progress submitted to the MAC and to the Minister?	4	Considered regularly by CE & Management Team. Quarterly reports submitted to Council & Area Committee meeting.
Self-Assessed Ratings:		
0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes. Annual Budget process examines and identifies current expenditure objectives.
Are outputs well defined?	3	National Performance Indicators and Annual Service Plan provide defined outputs.
Are outputs quantified on a regular basis?	3	National Performance Indicators, Annual Service Plan reports and regular management reports quantify outputs.
Is there a method for monitoring efficiency on an ongoing basis?	3	Efficiency monitored against budget by QFS and in conjunction with output measures.
Are outcomes well defined?	3	Annual Service Plan reports and monthly management reports include defined outcomes.
Are outcomes quantified on a regular basis?	3	Annual Service Plan reports and monthly management reports include quantified outcome reporting.
Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes – measured against Budget, through Annual Service Plan reports and other regular reporting measures.
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	N/A	Lack of specific formal VFMs/PPAs etc. that are applicable to local authority revenue budget expenditure
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	3	Various audit and other
Have all VFMs/FPAs been published in a timely manner?	N/A	Lack of specific formal VFMs/PPAs etc. that are applicable to local authority revenue budget expenditure
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	3	
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	3	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post-project reviews were completed in the year under review?	4	Post project reviews are undertaken organisationally in respect of all capital projects.
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	N/A	
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	4	Post project reviews undertaken by senior staff and submitted to Sanctioning Authorities as required.
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	3	Post project reviews inform future projects.
Was project review carried out by staffing resources independent of project implementation?	3	Post project reviews undertaken by Departmental management team (some of whom would be involved in project implementation).
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 7: - to be completed if 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: 0 - 4	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	N/A	Per CCMA Finance Committee guidance, all current (revenue) categorised as expenditure being incurred for 2014.
Did those reviews reach conclusions on whether the programmes were effective?	N/A	As above
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	As above
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	As above
Were any programmes discontinued following a review of a current expenditure programme?	N/A	As above
Was the review commenced and completed within a period of 6 months?	N/A	As above
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Notes:

- (a) The scoring mechanism for the above tables is set out below@
 - I. Scope for significant improvements = a score of 1
 - II. Compliant but with some improvement necessary = a score of 2
 - III. Broadly Compliant = a score of 3
- (b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- (c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFM/FPAs and post project reviews.

Tipperary County Council

Checklist 1 – General Obligations not specific to Individual Projects or Programmes

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Does the LA /Department ensure, on an ongoing basis that appropriate people within the LA /Department and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year of the PSC in Local Government and all relevant staff & agencies have been notified of their obligations under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	N/A	No Training provided for Local Government sector to date
Has Internal training on the Public Spending Code been provided to relevant staff?	3	2014 is the first year of PSC and training needs, if any, have yet to be identified. Guidance document has been developed and circulated.
Has the Public Spending Code been adapted for the type of project/programme that your Department is responsible for? i.e. have adapted guidelines been developed?	4	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
Has the LA / Department in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No Projects relevant to the PSC
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the LA / Department and to your agencies?	N/A	2014 is the first year of the quality assurance exercise in Local Authorities.
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA requirement in Local Government
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	4	Yes – Report submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process ?	4	Required Sample reviewed
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. CE has signed off

Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant

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Checklist 2 – Capital Expenditure Being Considered

Checklist 2: – to be completed in respect of capital projects or capital programme/grant scheme that is or was under consideration in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	4	Three projects were appraised in conjunction with other bodies.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	In conjunction with other bodies for Expenditure > €5m
Was a CBA completed for all projects exceeding €20m?	N/A	No projects > €20m
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Approval required to enable future grant draw downs.
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	
Were the NDFA Consulted for projects costing more than €20m?	N/A	
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Not in all cases
Was approval granted to proceed to tender?	4	Where required approval was granted.
Were Procurement Rules complied with?	4	
Were State Aid rules checked for all supports?	N/A	Not applicable to Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	1	
Have steps been put in place to gather the Performance Indicator data?	2	

Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant

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Checklist 3 – Current Expenditure Being Considered

Checklist 3: – New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot evaluation?	N/A	No programmes relevant to PSC in 2014
Has the methodology and data collection requirements for the pilot evaluation been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
Have steps been put in place to gather the Performance Indicator data?	N/A	No programmes relevant to PSC in 2014

Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant

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Checklist 4 – Incurring Capital Expenditure

Checklist 4: - Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	4	Yes where appropriate
Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Project Manager / Co-ordinators, - In-house / external to oversee the project.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Yes in respect of most projects
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Monitoring v budgets and timelines on most projects
Did the project keep within its financial budget and its time schedule?	3	Not on all projects
Did budgets have to be adjusted?		Yes some project budgets varied due to changes in circumstances.
Were decisions on changes to budgets/time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)		No
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?		N/A
If costs increased was approval received from the Sanctioning Authority?	4	Yes, to enable future grant draws.
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?		No
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?	4	Updates to Mgt Team and at Council meetings.

Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant

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Checklist 5 – Incurring Current Expenditure

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes. Spending Programme Defined as part of the Annual Budget Process
Are outputs well defined?	3	National KPIs are in place for Local Government
Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes Budget performance and monitoring is in place.
Are outcomes well defined?	2	The development of the Annual Service Plans will enhance this measurement.
Are outcomes quantified on a regular basis?	2	The development of the Annual Service Plans will enhance this measurement.
Is there a method for monitoring effectiveness on an ongoing basis?	4	As part of the Annual Budget process.
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	3	National KPIS in place for Local Government.
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?		VFM part of Audit Programme in Local Authorities
Have all VFMs/FPAs been published in a timely manner?		Not clear on relevance to Local Government.
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?		Not clear on relevance to Local Government.
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?		Not clear on relevance to Local Government.

Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant

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Checklist 6 – Capital Expenditure Completed

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post-project reviews were completed in the year under review?		2 projects completed in year under review, One building project final payment in 2014 and review carried out in 2013, The Water project will be reviewed by Irish Water.
Was a post project review completed for all projects/programmes exceeding €20m?		N/A
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?		Review completed in 2013 for building project, IW to review the water project
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?		Yes in respect of building project.
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	4	Yes where applicable.
Was project review carried out by staffing resources independent of project implementation?	0	No

Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant

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Checklist 7 – Current Expenditure at end of planned timeframe or discontinued

Checklist 7: - to be completed if 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: 0 - 4	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014

Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant

Waterford City and County Council

CHECKLIST 1

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0- 4	Discussion/Action Required
Does the Department ensure, on an ongoing basis that appropriate people within the Department and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the 1 st year of the PSC in Local Government and all relevant staff & agencies have been notified of their obligations under the PSC.
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	N/A	No training provided for Local Government sector to date.
Has internal training on the Public Spending Code been provided to relevant staff?	3	2014 is the 1 st year of PSC and training needs, if any have yet to be identified. Guidance document has been developed and circulated.
Has the Public Spending Code been adapted for the type of project/programme that your Department is responsible for? i.e. have adapted sectoral guidelines been developed?	4	Yes. A guidance document has been developed for the QA, adopting the PSC to Local Government structures.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	For relevant agencies
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Department and to your agencies?	n/a	2014 is the 1 st year of the PSC in Local Government
Have recommendations from previous Quality Assurance exercises been acted upon?	n/a	2014 is the 1 st year of the PSC in Local Government
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight Audit Commission?	4	Yes- report being submitted as part of this process
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	4	A housing development at approval stage
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes as per page 2 of this document

Checklist 2: – to be completed in respect of **capital projects or capital programme/grant scheme** that is or was **under consideration** in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	n/a	
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	In accordance with dept guidelines
Was a CBA/CEA completed for all projects exceeding €20m?	n/a	
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes for all large scale projects
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Yes approval always sought from sanctioning authority
If a CBA/CEA was required was it CEEU for their view?	n/a	
Were the NDFA Consulted for projects costing more than €20m?	n/a	
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	If applicable
Was approval granted to proceed to tender?	4	
Were Procurement Rules complied with?	4	
Were State Aid rules checked for all supports?	n/a	n/a to Local Governemnt
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	4	
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	3	For housing it is tenant take up
Have steps been put in place to gather Performance Indicator data?	2	In progress

Checklist 3: - New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Were objectives clearly set?	n/a	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	n/a	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	n/a	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	n/a	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	n/a	No programmes relevant to PSC in 2014
Was the required approval granted?	n/a	No programmes relevant to PSC in 2014
Has a sunset clause been set?	n/a	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	n/a	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	No programmes relevant to PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	n/a	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	n/a	No programmes relevant to PSC in 2014
Have steps been put in place to gather Performance Indicator data?	n/a	No programmes relevant to PSC in 2014

Checklist 4: - Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	4	Yes where appropriate
Did management boards/steering committees meet regularly?	2	Yes where appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	4	Project Manager / Co-ordinators, in-house/external to oversee the project.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	4	Senior Executive Engineer/Senior Executive Officer
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Variations identified as they arise
Did the project keep within its financial budget and its time schedule?	3	in most situations
Did budgets have to be adjusted?	3	On occasion with prior approval from the DECHLG
Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	n/a	
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	n/a	
If costs increased was approval received from the Sanctioning Authority?	4	Approval sought.
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	n/a	
For significant projects were quarterly reports on progress submitted to the MAC & the Minister	n/a	

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes Spending programme defined as part of the annual budget process
Are outputs well defined?	3	KPIs are in place for Local Government sector.
Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	3	Performance against budget is continuously monitored.
Are outcomes well defined?	3	As applied to annual service plan
Are outcomes quantified on a regular basis?	2	
Is there a method for monitoring effectiveness on an ongoing basis?	3	Part of ongoing monitoring process
How many formal VFMs/FPAs or other evaluations been completed in the year under review?		These are compiled by VFM unit in Dept of Environment. Also Internal Audit function within Council carry out audit programme throughout year.
Have all VFMs/FPAs been published in a timely manner?		For Dept
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	3	Recommendations are followed up
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	3	

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post project reviews were completed in the year under review?	1	Council in midst of Merger process
Was a post project review completed for all projects/programmes exceeding €20m?	n/a	
If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date?	3	on material projects
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	3	Experience would frame approach for future projects
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	3	Where applicable
Were project reviews carried out by staffing resources independent of project implementation?	0	

Checklist 7: - to be completed if 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: 0 - 4	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	n/a	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	n/a	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	n/a	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	n/a	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	n/a	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	n/a	No programmes relevant to PSC in 2014

Notes:

(a) The scoring mechanism for the above tables is set out below:

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

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

(c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal / evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

Westmeath County Council

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

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Does the Department ensure, on an ongoing basis that appropriate people within the Department and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year of the PSC in Local Government and all relevant staff & agencies have been notified of their obligations under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	N/A	No Training provided for Local Government sector to date.
Has Internal training on the Public Spending Code been provided to relevant staff?	3	2014 is first year of PSC and training needs, if any, have yet to be identified. Guidance document has been developed and circulated
Has the Public Spending Code been adapted for the type of project/programme that your Department is responsible for? i.e. have adapted sectoral guidelines been developed?	4	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
Has the Department in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	4	
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	4	
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA requirement in Local Government
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC?	4	Yes – Report submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	4	Required Sample reviewed
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. CE has signed off
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 2: Capital Projects or Capital Grant Schemes Being Considered

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	2	
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	2	
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	2	
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	
Were the NDFA Consulted for projects costing more than €20m?	N/A	
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	N/A	
Was approval granted to proceed to tender?	4	
Were Procurement Rules complied with?	4	
Were State Aid rules checked for all supports?	N/A	Not applicable to Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	4	
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	2	
Have steps been put in place to gather the Performance Indicator data?	2	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 3: Current Expenditure Being Considered

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
Have steps been put in place to gather the Performance Indicator data?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 4: Capital Expenditure Being Incurred

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	4	
Did management boards/steering committees meet regularly as agreed?	4	
Were Programme Co-ordinators appointed to co-ordinate implementation?	4	
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	4	
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Did the project keep within its financial budget and its time schedule?	3	
Did budgets have to be adjusted?	4	
Were decisions on changes to budgets/time schedules made promptly?	3	
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	N/A	
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	N/A	
If costs increased was approval received from the Sanctioning Authority?	4	
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?	N/A	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 5: Current Expenditure Being Incurred

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes. Spending Programme defined as part of the Annual Budget process.
Are outputs well defined?	3	National KPIs are in place for Local Government
Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	4	Yes, performance measurement, monitoring and reporting is in place.
Are outcomes well defined?	2	The development of the Annual Service Plans will enhance this measurement.
Are outcomes quantified on a regular basis?	2	The development of the Annual Service Plans will enhance this measurement.
Is there a method for monitoring effectiveness on an ongoing basis?	3	Monthly Management Report, Monthly Council Meetings, Quarterly Finance Committee Meetings.
How many formal VFMs/FPAs or other evaluations been completed in the year under review? (Focused Policy Assessment)	N/A	
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?	N/A	
Have all VFMs/FPAs been published in a timely manner?	N/A	
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	N/A	
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	N/A	
Self-Assessed Ratings: 0 – Not Done, 1 – < 50% compliant, 2 – 50-75% Compliant, 3 – > 75% Compliant, 4 – 100% Compliant		

Checklist 6: Capital Expenditure Completed

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
How many post-project reviews were completed in the year under review?	2	
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	N/A	
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	4	
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	
Was project reviews carried out by staffing resources independent of project implementation?	4	
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Checklist 7: Current Expenditure Completed

Current Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 – 100% Compliant		

Wexford County Council

Checklist 1

General Obligations not specific to Individual Projects or Programmes

Checklist 1 - To be completed by All Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year of the PSC in Local Government and all relevant staff & agencies have been notified of their obligations under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	N/A	No Training provided for Local Government sector to date.
Has Internal training on the Public Spending Code been provided to relevant staff?	3	2014 is first year of PSC and training needs, if any, have yet to be identified. Guidance document has been developed and circulated
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	4	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No Projects relevant to the PSC
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	N/A	2014 is the first year of the QA exercise in the Local Government sector
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA requirement in Local Government
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	4	Yes - Report submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	4	Required Sample reviewed
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. CE has signed off
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

PSC - Quality Assurance Report for 2014

Checklist 2 – Capital Expenditure Being Considered

Checklist 2: – to be completed in respect of capital projects or capital programme/grant scheme that is or was under consideration in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes. In conjunction with the relevant government body/agency.
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal.
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. In conjunction with the relevant government body/agency.
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Required to secure Grants
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal.
Were the NDFA Consulted for projects costing more than €20m?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal.
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	Tenders were in line with approvals.
Was approval granted to proceed to tender?	4	Yes
Were Procurement Rules complied with?	4	Yes
Were State Aid rules checked for all supports?		N/A in Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	4	Yes
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?		No
Have steps been put in place to gather the Performance Indicator data?		No
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 3 – Current Expenditure Being Considered

Checklist 3: – New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
Have steps been put in place to gather the Performance Indicator	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: 0 – Not Done, 1 – < 50% compliant, 2 – 50-75% Compliant, 3 – > 75% Compliant, 4 – 100% Compliant		

Checklist 4 – Incurring Capital Expenditure

Checklist 4: - Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Yes where appropriate
Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Internal Co-ordinating Team in place in most cases.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Internal Co-ordinating Team in place in most cases.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress Reports were prepared in most cases
Did the project keep within its financial budget and its time schedule?	3	In most cases
Did budgets have to be adjusted?		Yes. Up and down.
Were decisions on changes to budgets/time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)		No
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?		N/A
If costs increased was approval received from the Sanctioning Authority?	4	Yes. This would be a requirement for grant approval
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?		No
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?	4	Updates are provided to the MT and Council on a monthly basis and to relevant bodies periodically, as required.
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 5 - Incurring Current Expenditure

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes. Spending Programme Defined as part of the Annual Budget process.
Are outputs well defined?	3	National KPIs are in place for Local Government
Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes Budget performance and monitoring is in place.
Are outcomes well defined?	2	The development of the Annual Service Plans will enhance this measurement
Are outcomes quantified on a regular basis?	2	The development of the Annual Service Plans will enhance this measurement
Is there a method for monitoring effectiveness on an ongoing basis?	4	Yes. Spending Programme defined as part of the Annual Budget process.
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	3	National KPIs are in place for Local Government
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?		Not clear of relevance to Local Government. VFM reviews are completed
Have all VFMs/FPAs been published in a timely manner?		Not clear of relevance to Local Government
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?		Not clear of relevance to Local Government
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?		Not clear of relevance to Local Government
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 6 - Capital Expenditure Completed

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post-project reviews were completed in the year under review?		Only one completed project recorded for 2014 inventory
Was a post project review completed for all projects/programmes exceeding €20m?		N/A
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?		Issue has arisen in terms of responsibility post Irish Water take over of Water Services
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?		N/A
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?		N/A
Was project review carried out by staffing resources independent of project implementation?		N/A
Self-Assessed Ratings:		
0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Wicklow County Council

Checklist 1 – to be completed by all Local Authorities		
General Obligations not specific to individual projects / programmes	Self-Assessed Compliance Rating 0-4	Comment / Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	1	This is the first year of reporting under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	1	It was requested nationally through the Heads of Finance Group but training was not made available by external groups. This is being pursued.
Has Internal training on the Public Spending Code been provided to relevant staff?	2	Those staff tasked with collating the Quality Assurance aspect attended a briefing session ran by Head of Finance Group. Further training is required for all budget holders.
Has the Public Spending Code been adapted for the type of project / programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	3	Heads of Finance Working Group developed guidelines for Local Authorities on the Quality Assurance Aspect of the PSC. A further body of work is required on PSC in conjunction with Department of Environment, Community & Local Government as the lead Department.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	NA	Not applicable for the year in question as no funding over €0.5m was granted to bodies in WCC role as Sanctioning Authority

Have recommendations from previous Quality Assurance exercises (incl. old spot-checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	NA	This is the first year of reporting under PSC
Have recommendations from previous Quality Assurance exercises been acted upon?	NA	This is the first year of reporting under PSC
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	4	Yes submitted
Was the required sample subjected to a more in-depth review, i.e., as per Step 4 of the QA process?	4	Sample of approx. 6.7%
Has the Accounting Officer signed off on the information to be published on the website?	4	Signed by Chief Executive
Self Assessment Ratings: 0 – Not Done, 1 - <50% compliant, 2 – 50-75% Compliant, 3 - >75% Compliant, 4 – 100% Compliant		
Checklist 2 – to be completed in respect of Capital projects or capital programme/grant scheme that is under consideration for the years 2015/2016/2017.		
Capital Expenditure being considered – appraisal & approval	Self-Assessed Compliance Rating 0-4	Comment / Action Required
Was a Preliminary Appraisal undertaken for all projects >€5m	3	This is the first year the PSC came into effect and therefore projects/approvals preceding this date are in accordance with the relevant Departmental guidelines
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Appropriate appraisal methods have been applied to project/schemes. It is important to note that projects/approvals preceding this date are in accordance with the relevant Sanctioning Authority guidelines
Was a CBA/CEA completed for all projects exceeding €20m?	NA	2014 is the first year of the QA process and no projects or

		programmes exceeding €20m are under consideration. It is important to note that appraisal is carried out on those projects below €20m in accordance with Sanctioning Authority guidelines.
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Preliminary appraisals are carried out in accordance with the Sanctioning Authorities guidelines where appropriate
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	3	Approval for funding was granted by Sanctioning Authorities where appropriate
If a CBA/CEA was required was it submitted to the CEEU for their view?	NA	NA
Were the NDFA consulted for projects costing more than €20m?	NA	No contracts over €20m under consideration
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Projects under consideration for the year under review have not yet gone to tender. However, those projects that have reached preparation for tender stage are in line with the approval in principle
Was approval granted to proceed to tender?	3	Where appropriate, approval to proceed to tender has been granted or has been requested by sponsoring agency
Were procurement rules complied with?	3	Where appropriate, procurement rules have been complied with. As projects are under consideration, not all have reached tender stage.
Were State Aid rules checked for all supports?	NA	NA
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	NA	Projects are under consideration and the tender process has not yet been completed

Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	2	Standard performance indicators are included in contracts where appropriate. Functional performance models should also be developed.
Have steps been put in place to gather the Performance Indicator data?	3	Procedures are in place to monitor and assess performance indicators where appropriate
Self Assessment Ratings: 0 – Not Done, 1 - <50% compliant, 2 – 50-75% Compliant, 3 - >75% Compliant, 4 – 100% Compliant		
Checklist 4 – Complete if your Directorate had capital projects/programmes that were incurring expenditure in 2014		
Capital Expenditure Incurred 2014	Self-Assessed Compliance Rating 0-4	Comment / Action Required
Was a contract signed and was it in line with the approval in principle?	3	Signed contracts are in line with the approval in principles where appropriate.
Did management boards/steering committees meet regularly as agreed?	3	Meetings took place in accordance with contract management and performance as appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Programme co-ordinators where appointed where appropriate
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Project Managers are appointed at a suitable senior level where appropriate in accordance with the scale of the projects
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Monitoring reports are prepared
Did the project keep within its financial budget and its time schedule?	3	In general

Did budgets have to be adjusted?	3	Any adjustments carried out were done in a structured manner
Were decisions on changes to budgets / time schedules made promptly?	3	Yes responses to changes in budget and time schedules are made in a timely manner
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, change in the environment, new evidence)	Yes	In some circumstances where funding was an issue, projects were re-scoped
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	Yes	Re-scoping and revised feasibility studies were examined
If costs increased was approval received from the Sanctioning Authority?	Yes	Where appropriate revised approval was received / has been requested
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	No	
For significant projects were quarterly reports on progress submitted to the MAC and to the Minister?	NA	
Self Assessment Ratings: 0 – Not Done, 1 - <50% compliant, 2 – 50-75% Compliant, 3 - >75% Compliant, 4 – 100% Compliant		
Checklist 5 – Current (Revenue) Expenditure 2014		
Current (Revenue) Expenditure Incurred 2014	Self-Assessed Compliance Rating 0-4	Comment / Action Required
Are there clear objectives for all areas of current (revenue) expenditure?	4	Yes there are clear objectives for all areas of revenue expenditure
Are outputs well defined?	3	Outputs are generally well defined
Are outputs quantified on a regular basis?	3	Yes outputs are quantified on a regular basis where appropriate

Is there a method for monitoring efficiency on an ongoing basis?	3	Yes there are performance indicators for measuring efficiency where appropriate
Are outcomes well defined?	3	Outcomes are generally well defined
Are outcomes quantified on a regular basis?	3	Outcomes are quantified on a regular basis, particularly in cases where there are national performance indicators set
Is there a method for monitoring effectiveness on an ongoing basis?	3	Effectiveness is monitored on a regular basis, particularly in cases where there are national performance indicators set
How many formal VFMs/FPAs or other evaluations have been completed in 2014?	NA	Revenue expenditure is subject to an audit by the Local Government Auditor. The Audit on the Annual Financial Statement for 2014 is not yet complete
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	NA	Revenue expenditure is subject to an audit by the Local Government Auditor. The Audit on the Annual Financial Statement for 2014 is not yet complete
Have all VFMs/FPAs been published in a timely manner?	NA	Once the Local Government Auditor has finalised their review, the Annual Financial Statement is presented to the Councillors in a timely manner.
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	Yes	Recommendations by the Auditor are taken into consideration
How have the recommendations of VFMs/FPAs and other evaluations informed resource allocation decisions?	NA	Revenue expenditure is subject to an audit by the Local Government Auditor. The Audit on the Annual Financial Statement for 2014 is not yet complete

Self Assessment Ratings: 0 – Not Done, 1 - <50% compliant, 2 – 50-75% Compliant, 3 - >75% Compliant, 4 – 100% Compliant		
Checklist 6 – to be completed if capital projects were completed during 2014 or if capital programmes/grant schemes matured or were discontinued during 2014		
Capital Expenditure Completed 2014	Self-Assessed Compliance Rating 0-4	Comment / Action Required
How many post-project reviews were completed in 2014?	NA	One capital scheme was completed and the post-project review is not yet complete
Was a post project review completed for all projects / programmes exceeding €20m?	NA	The capital scheme completed did not exceed €20m
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	Yes	Yes scheme included – scheme requires a minimum of one year after complete date to assess the benefit of the improvement works
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	NA	Not yet complete
Were changes made to the Sponsoring Agencies in light of lessons learned from post-project reviews?	3	While the formal post project review is not yet complete, lessons learned from this project have resulted in improvements in grant application process for future projects.
Was project review carried out by staffing resources independent of project implementation?	3	Project implementation carried out by Contractor. Evaluation of works by SEAI. Post project review is being conducted by WCC staff.
Self Assessment Ratings: 0 – Not Done, 1 - <50% compliant, 2 – 50-75% Compliant, 3 - >75% Compliant, 4 – 100% Compliant		

Checklist 7 – to be completed if current (revenue) expenditure programmes that reached the end of their planned timeframe during 2014 or were discontinued		
Current (revenue) expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating 0-4	Comment / Action Required
Were reviews carried out of, current (revenue) expenditure programmes that matured during 2014 or were discontinued?	NA	None ended in 2014
Did those reviews reach conclusions on whether the programmes were effective?	NA	None ended in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	NA	None ended in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	NA	None ended in 2014
Were any programmes discontinued following a review of a current (revenue) expenditure programme?	NA	None ended in 2014
Was the review commenced and completed within a period of 6 months?	NA	None ended in 2014
Self Assessment Ratings:		
0 – Not Done, 1 - <50% compliant, 2 – 50-75% Compliant, 3 - >75% Compliant, 4 – 100% Compliant		

Notes:

- a) The scoring mechanism for the above tables is set out below:
 - a. Scope for significant improvements = score of 1
 - b. Compliant but with some improvement necessary = score of 2
 - c. Broadly compliant = score of 3
- b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to make N/A and provide the required information in the commentary box as appropriate
- c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal/evaluation requirements, i.e., the annual numbers of CBAs, VFMs/FPAs and post project reviews.