

National Oversight and Audit Commission

PUBLIC SPENDING CODE

Local Authority Quality Assurance Report 2015

Local Authority 2015 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.

NOAC published the 2014 report for the local government sector in February 2016 and immediately followed its publication with a request to local authority Chief Executives (at Appendix 1) to submit their 2015 QA reports by 31 May 2016. All local authorities had submitted their reports by 2 June 2016. It will be NOAC's objective to complete the 2016 composite report by the end of May 2017.

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 as to 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 reviewed each of the 31 local authority 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 so NOAC requested Chief Executives to certify the reports. The Chief Executives of 27 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. The Limerick City and County Council and Carlow County Council QA reports were certified by the Deputy Chief Executive. The Longford and South Dublin County Council QA reports were certified by the Acting Chief Executives of the Councils.

The Code requires that the QA reports are published on the organisation's website. At the time of writing NOAC was unable to confirm the publication of the QA report on their website in the case of the following local authorities: Carlow, Cork, Galway, Kilkenny, Laois, Leitrim, Mayo, Westmeath and Wicklow County Councils and Waterford 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.

Of the 31 authorities, none had a current expenditure programme recently ended in 2015 and the following 8 authorities did not have a current expenditure project or programme in their under consideration category: Carlow, Clare, Galway, Leitrim, Longford, Roscommon and Sligo County Councils and Galway City Council.

The Code requires the inventory to break down capital expenditure being considered, incurred and recently ended between capital projects and capital grant schemes. The inventories that were returned by the local authorities for the 2014 QA reports did not provide that differentiation so the template supplied to the authorities for the 2015 QA report inventories included that breakdown. The template was not, however, utilised by Dún Laoghaire-Rathdown County Council who submitted a version that provided inventory data in respect of capital projects only. The only local authorities to insert any capital grant scheme data into their inventories were: Kilkenny, Monaghan, Sligo and South Dublin County Councils, Galway City Council and Waterford City and County Council. As it is very unlikely that none of the other 25 local authorities would have incurred capital grant expenditure in 2015, this aspect might be appropriate for follow-up by D/PER with the local authorities concerned.

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 are required to furnish NOAC with a link to where this summary

information on procurement is available. Out of 31 local authorities, 22 stated that they had no procurement in 2015 that met the criteria and 9 of these provided a link to where procurement details will be published once applicable. The table below sets out the 9 local authorities who had procurement in excess of €10m in 2015 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
Dún Laoghaire-Rathdown	www.dlrcoco.ie/aboutus/councildepartments/financeandit/publicspendingcode/
Dublin City Council	www.dublincity.ie/PublicSpendingCode
Galway County Council	www.galway.ie/en/services/more/publicspendingcode/
Louth County Council	http://www.louthcoco.ie/en/Publications/Finance_Reports/Public-Spending-Code/PSC-Procurement-over-10-million.pdf
Roscommon County Council	www.roscommoncoco.ie/en/Services/Finance/Procurement/Procurement-over-€10-million/
Westmeath County Council	http://www.westmeathcoco.ie/en/ourservices/finance/procurement/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 without exception. No local authority had a recently ended current expenditure programme in 2015 so in all cases Checklist 7 was not applicable. The completed checklists in respect of the 31 local authorities are at Appendix 4.

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

All local authorities, without exception, have carried out the in-depth check of a selection of projects from their inventories and have provided information pertaining to the reviews for the purposes of step 5.

Step 5: Complete a short summary report consisting of the inventory, procurement references and judgment as to 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 comprise the summary Quality Assurance report in respect of 2015 for the local government sector. The following is a summary of the local authorities' judgments as to 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:

Carlow County Council	
Total Value of Project Inventory: €56.5m	Value of Projects Subjected to In-Depth Check: €4,715,575 representing 8.3% of the total inventory
Projects: N80 Ballinacarrig Roundabout (€815k) and the B01-B04 Road Maintenance Costs (€3.9m)	
Outcome: Regarding the N80 Ballinacarrig Roundabout, there is satisfactory compliance with the PSC. Regarding the Road Maintenance costs, the council listed a number of findings relevant to the PSC such as: no procurement procedure manual exists for staff, Carlow Co. Cl. does not have a dedicated procurement office in place, procurement procedures are followed more so for larger value items and too much emphasis is placed on individual order value rather than on the cumulative spend with a supplier over a 12 month period.	
Conclusion: There were no recommendations as a result of the review undertaken by Internal Audit of the N80 Ballinacarrig Project. The in-depth check of the Road Maintenance Costs resulted in the following actions: a Procurement Officer was appointed in March 2016, a procurement plan was put in place also in March 2016 and the introduction of the new financial management system - Milestone 4 - will assist in compliance with procurement legislation.	

Cavan County Council	
Total Value of Project Inventory: €206.3m	Value of Projects Subjected to In-Depth Check: €11,728,784 representing 5.7% of the total inventory
4 projects were reviewed Project 1: 2015 Allocation Housing Adaptation Grant Schemes for Older People and People with Disability Project 2: 2016 Allocation Housing Adaptation Grant Schemes for Older People and People with Disability Project 3: Virginia Library Project 4: 2016-2018 Multi- Annual Rural Water Capital Allocation Programme	
Outcome: The auditor found Substantial Assurance in the case of Projects 1 & 2 and Satisfactory Assurance in the case of Projects 3 & 4. For projects 1 & 2 it was recommended that the current operation and control procedures remain in place. Regarding project 4, all departmental funding allocations must be closely monitored by management in regard to pursuing the most appropriate investments sought on their bids application.	
Conclusion: The checklists show a high level of compliance with the PSC and the in-depth checks revealed no major issues that would cast doubt on the Council's compliance with the Code. The Council expressed the view that further training on the PSC for local authority staff is important. Going forward the 5 steps of the QA report will be co-ordinated by the Procurement Officer with the in-depth checks being undertaken by the Internal Auditor.	

Clare County Council	
Total Value of Project Inventory: €331.1m	Value of Projects Subjected to In-Depth Check: €24.78m representing 7.5% of the total inventory
<p>8 projects were reviewed</p> <p>Project 1: Garaunakilla Market Area Redevelopment (€1.7m) expenditure being incurred</p> <p>Project 2: Doolin Pier Development (€6m) expenditure being incurred</p> <p>Project 3: Community Playground Grant Scheme (€2.18m) post implementation</p> <p>Project 4: Kilmaley 12 Housing Units (€2.4m) post implementation</p> <p>Project 5: Clonlara 12 Houses (€3.3m) post implementation</p> <p>Project 6: Remedial Works Kilrush Housing Estate (€3m) post implementation</p> <p>Project 7: RAS (€4.3m) expenditure being incurred</p> <p>Project 8: Op & Maintenance of Recovery & Recycling Facilities (€1.9m) expenditure being incurred</p>	
<p>Outcome: Projects 1, 2, 7 & 8 were reviewed in terms of part C01 of the code i.e. management, monitoring, supervision and control. The checks confirmed that there was assigned responsibility for delivery of the programmes and an appropriate monitoring structure. Projects 3, 4, 5 & 6 were reviewed in terms of part C03 of the code i.e. capital projects greater than €20m being subject to PPR. The PPR for project 3 was comprehensive while the PPRs for projects 4, 5 & 6 were shorter. In general the requirements of C03 were met and each PPR was carried out by a different person than those that completed the project appraisal or managed implementation.</p>	
<p>Conclusion:</p> <p>Further training is required.</p>	

Cork City Council	
Total Value of Project Inventory: €474.5m	Value of Projects Subjected to In-Depth Check: €56.657m, representing 11.9% of the total inventory
<p>5 capital projects were reviewed:</p> <p>Project 1: Refurbishment of multi-storey car parks (€500k) – expenditure being considered</p> <p>Project 2: City Northwest Quarter Regeneration Phase 1A (€3.947m) – expenditure being incurred</p> <p>Project 3: Bandon/Sarsfield Road Flyovers (€51m) – expenditure recently ended</p> <p>Project 4: Fitzgerald's Park Playground (€610k) – expenditure recently ended</p> <p>Project 5: Lee Rowing Club Slipway (€600k) – expenditure recently ended</p>	
<p>Outcome:</p> <p>The reviews revealed no major issues that would cast doubt on the City Council's compliance with the PSC. Some findings/recommendations outlined in the report include:</p> <p><u>Financial Management</u> - ensure sanctioning authority is notified of project overruns as soon as they arise, ensure additional approval from management is obtained in advance of incurring expenditure which will result in project overruns.</p> <p><u>Expenditure completed</u> - a summary lessons learned report should be completed on each substantial project and those conducting PPRs should be independent of those who conducted the appraisal.</p>	

Conclusion:

The following actions were outlined in the report:

- enhance internal procedures to ensure awareness of and compliance with the code,
- strengthen financial management of capital projects through forecasting outturns,
- where project overruns are anticipated ensure prescribed notifications and approvals are obtained in advance of incurring additional expenditure, and
- implement the detailed findings that arose during Internal Audit's in depth reviews.

Cork County Council	
Total Value of Project Inventory: €1.06bn	Value of Projects Subjected to In-Depth Check: €51.96m representing 4.9% of the total inventory
<p>Projects: 7 projects were reviewed</p> <p>Project 1: Fleet Management and Procurement (€5.07m) capital being incurred</p> <p>Project 2: River Ilen Drainage Scheme (€20m) capital being considered</p> <p>Project 3: Macroom Social Housing (€1.1m) capital being considered</p> <p>Projects 4: Clonakilty Social Housing (€11.36m) capital being considered</p> <p>Project 5: Dunmanway Swimming Pool (€5.6m) underway in 2016</p> <p>Project 6: Motor Tax Operations (€2.936m) current in progress</p> <p>Project 7: Public Lighting Operations (€5.893m) current in progress</p>	
<p>Outcome:</p> <p>The in-depth checks consider that all 7 projects are in compliance with the obligations of the PSC.</p>	
<p>Conclusion: A number of areas have been identified for improvement such as:</p> <p>Capital Project Oversight – the Council has made progress on a Capital register,</p> <p>Procurement Unit – the Council aims to apply best practice in line with the Local Government Procurement Programme Board recommendations</p> <p>Project Appraisal – the Council intends to include Project Appraisal as part of its Internal Audit Plan.</p>	

Donegal County Council	
Total Value of Project Inventory: €1.5bn	Value of Projects Subjected to In-Depth Check: €450.69m representing 30% of the total inventory
<p>Projects: 5 projects were reviewed</p> <p>Project 1: N13 Stranorlar to Derry Road (€430.9m) 28.7% of the total inventory</p> <p>Project 2: RA16 Rates Write-Off (€8.156m) 0.54% of the total inventory</p> <p>Project 3: ANSWER project (€2.5m) 0.17% of the total inventory</p> <p>Project 4: Higher Education Grants (€1.072m) 0.07% of the total inventory</p> <p>Project 5: Pettigo/Tullyhommon (€8.06m) 0.54% of the total inventory</p>	

<p>Outcome:</p> <p>Project 1: Adequate assurance of compliance with the PSC, no matters arising</p> <p>Project 2: Adequate assurance of compliance with the PSC. Matters arising: spot check of write-offs showed some cases of inadequate documentation on file to support the decision to write-off. Internal Audit recommends that all RA16 recommendations are signed by the area manager. 2015 RA16 included write-offs for 'Informal Temporary Apportionment' but this has no legal basis. Internal Audit recommends that 'Informal Temporary Apportionment' should not be used in the RA16 process.</p> <p>Project 3: Adequate assurance of compliance with the PSC. Matters arising: Additional contract awarded to a supplier based on their tender for previous work. Internal Audit feels that this should have been awarded following appropriate procurement channels.</p> <p>Project 4: Adequate assurance of compliance with the PSC. Matters arising: need for more secure storage of files, the Council to have a revenue neutral position on grant payments</p> <p>Project 5: Adequate assurance of compliance with the PSC.</p>
<p>Conclusion:</p> <p>Compilation of the 2015 report was less onerous than the 2014 report. The 2015 report had projects audited specifically for the purpose of the report, compared to 2014 when audits already completed were chosen for their suitability. The Internal Audit Unit will integrate this work into their annual work programme.</p>

Dublin City Council	
Total Value of Project Inventory: €1.576bn	Value of Projects Subjected to In-Depth Check: €104,319,220 representing 6.6% of the total inventory
<p>Projects: 2 projects were reviewed</p> <p>Project 1: Forbes Street Pedestrian and Cyclist Bridge – under consideration (€17m)</p> <p>Project 2: Superannuation Benefits Payments for 2015 (€87,319,220)</p>	
<p>Outcome: The overall finding for the Forbes Street Pedestrian and Cyclist Bridge is that the approach employed for the appraisal and planning complied with the PSC requirements and the rating given is Satisfactory. Four recommendations in relation to the next release of the Guidelines for Approval and Monitoring of Capital Projects document within Dublin City Council were made as a result of the in-depth check. The recommendations of the in-depth check will also be incorporated into project management guidance within the City Council.</p> <p>The overall finding for the Superannuation Benefits Payments for 2015 is that the Internal Audit can give adequate assurance that the procedures and policies in place are in line with the regulations and guidelines for payment and calculation of superannuation benefits in local authorities. A number of recommendations and areas for improvement have been identified as a result of the audit.</p>	
<p>Conclusion: Although the QA process identified Satisfactory compliance with the PSC, the Senior Management Team approved internal guidelines for the approval and monitoring of capital projects that align with the PSC to further improve compliance. The checklists and in-depth checks have demonstrated a good level of compliance and no major issues or concerns were highlighted through the process.</p>	

Dún Laoghaire-Rathdown County Council	
Total Value of Project Inventory: €438.1m	Value of Project Subjected to In-Depth Check: €4.2m representing 0.96% of the total inventory
<p>3 projects were reviewed:</p> <p>Project 1: Gate Lodge & Pavillion – People’s Park – adequate assurance</p> <p>Project 2: Raised Promenade Development – adequate assurance</p> <p>Project 3: Landscape works – adequate assurance</p>	
<p>Outcome: No major issues of concern came to light during the in-depth check which found an overall general level of compliance with the PSC. Three recommendations were provided that will be discussed by management and implemented as appropriate.</p>	
<p>Conclusion: The compilation of both the inventory and checklists for the QA process was a significant co-ordination task in terms of liaising with various sections. This process of engagement significantly raised the profile of the PSC and its requirements throughout DLRCC. The Council is planning to utilise IT capabilities to centralise and streamline all areas of monitoring and reporting in respect of its capital projects onto a single system. This new IT system will also contain the suite of PSC requirements, forms and checklists.</p>	

Fingal County Council	
Total Value of Project Inventory: €404.09m	Value of Projects Subjected to In-Depth Check: €28.9m, representing 7.2% of total inventory
<p>9 projects were reviewed</p> <p>Project 1: S2S Cycle Route Extension Sutton to Malahide (€1m) – being considered</p> <p>Project 2: Broadmeadow Way foot path and cycleway (€6.2m) – being considered</p> <p>Project 3: Parkview Castlelands 24 Houses (€4m) – being considered</p> <p>Project 4: Swords Cultural Quarter (€3m) – being considered</p> <p>Project 5: Acquisition of land at Cherryhound (€6m) – being incurred</p> <p>Project 6: Balleally Landfill Restoration & Development (€4.8m) – being incurred</p> <p>Project 7: New burial ground at Balgriffin (€1.9m) – being incurred</p> <p>Project 8: Refurbishment of County Hall (€0.9m) – being incurred</p> <p>Project 9: Bremore All-Weather Facility (€1.1m) – recently ended</p>	
<p>Outcome: All 9 projects provided Satisfactory Assurance that there is compliance with the PSC</p>	
<p>Conclusion: Training in relation to the implementation of the PSC is a priority for Fingal Co Cl. The in-depth checks revealed some issues that need to be addressed. Additional work is required by all sections within the Council to ensure full and substantial compliance with the Code.</p>	

Galway City Council	
Total Value of Project Inventory: €110.1m	Value of Projects Subjected to In-Depth Check: €11.7m representing 10.6% of the total inventory
<p>3 Projects were reviewed</p> <p>Project 1: RAS Programme (€6.3m)</p>	

Project 2: Social Housing, Ballymoneen Road Phase 1 – 14 Units (€3.2m) Project 3: Procurement Audit (€2.2m)
Outcome: The risk level is low and there is substantial compliance with the PSC. An area of concern regarding Project 1 is the inadequate enforcement of the Minimum Standards of Rented Accommodation. The Senior Management Team (SMT) agreed to develop an enforcement process to ensure the standards of private rented accommodation meet statutory obligations. In relation to Project 2, the SMT agreed to enhance the role of the Procurement Office from an advice/assistance service to a management support and oversight function.
Conclusion: The recurring issue arising from the in-depth reviews and from the LGAS reports is the on-going need for robust enforcement of regulatory compliance. The establishment of a dedicated Procurement Office will enhance the compliance requirements and offer greater potential for value for money through the implementation of national and regional initiatives.

Galway County Council	
Total Value of Project Inventory: €1.8bn	Value of Projects Subjected to In-Depth Check: €112.9m, representing 6.3% of the total inventory
Project: Appraisal and Planning Stages of the M17/N18 Gort to Tuam Capital Project which comprises M17 Galway to Tuam, N17 Tuam Bypass and Oranmore to Gort.	
Outcome: Based on the findings of the in-depth review, it is the Internal Audit Opinion that there is Satisfactory compliance with the PSC. The in-depth review also provides an explanation for three separate increases of over €0.5m in current expenditure.	
Conclusion: 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. It is acknowledged that additional work is required in order to ensure there is full information on and understanding of the PSC and, with appropriate training, to ensure its full implementation and that there is a structured approach to the QA process.	

Kerry County Council	
Total Value of Project Inventory: €544.11m	Value of Projects Subjected to In-Depth Check: €102.96m, representing 18.9% of the total inventory
3 Projects were reviewed: Project 1: N86 Annascaul to Gortbreagogue (€8.35m) – expenditure incurred Project 2: N22/N69 Tralee bypass Bealagrealagh Scheme (€93.38) – expenditure incurred Project 3: SICAP Implementation (€1.23m) – expenditure incurred	
Outcome: With regard to the first 2 projects, the audit revealed that there is full compliance with the PSC. Regarding Project 3 on SICAP, the audit confirmed that there is significant compliance with the PSC and contained the following 3 recommendations: <ul style="list-style-type: none"> • The compilation of guidance documentation into an internal procedures manual for SICAP • Seeking invoices from each Programme Implementer for their drawdown of SICAP funding 	

<p>and a declaration that they are complying with the requirements of SICAP and the PSC</p> <ul style="list-style-type: none"> • The decision to proceed with payments to Programme Implementers to be clearly recorded in LCDC minutes
<p>Conclusion:</p> <p>Overall the QA process has provided reasonable assurance to the management of Kerry County Council that the requirements of the PSC are being met. It is acknowledged that continuous improvements are achievable in both compliance at project level and in the QA exercise. The development of specific guidance in relation to the QA requirements from a local government perspective and the experience gained by staff completing the exercise for 2014 and 2015 will provide guidance and further clarification for continuing future compliance with the PSC.</p>

Kildare County Council	
Total Value of Project Inventory: €192.5m	Value of Project Subjected to In-Depth Check: €11m, representing 5.7% of the total inventory
Project: Acquisition of Houses for Social Housing	
Outcome: The controls in place for this project provide assurance that there is compliance with the PSC. Internal Audit verified these controls for the purpose of this audit. A formal report has been completed and submitted to the Management Team of Kildare County Council.	
<p>Conclusion:</p> <p>As 2014 was the first year that the QA process applied to local authorities there have been opportunities for relevant staff to gain experience and knowledge in relation to the PSC and the obligations it places on the spending of public monies. It has been possible to learn from the process completed in 2014 and the feedback from NOAC in order to ensure that the 2015 QA report meets all requirements.</p>	

Kilkenny County Council	
Total Value of Project Inventory: €155.3m	Value of Projects Subjected to In-Depth Check: €13.2m, representing 8.4% of the total inventory
<p>2 Projects were reviewed:</p> <p>Project 1: Kilkenny Central Access Scheme Phase 1 (€10.5m)</p> <p>Project 2: N76 Ballynaslee Road Realignment (€2.6m)</p>	
Outcome: After reviewing available information it can be concluded that there is satisfactory compliance with the PSC in relation to both projects. Recommendation: Kilkenny Central Access Scheme Phases 1, 2 & 3 should be reviewed on completion.	
<p>Conclusion:</p> <p>It is acknowledged that future in-depth checks are an on-going requirement in different areas and at different stages of the project life cycle. Kilkenny County Council will focus on VFM at all stages and as part of the budgetary process can ensure high levels of compliance with the PSC.</p>	

Laois County Council	
Total Value of Project Inventory: €291.4m	Value of Projects Subjected to In-Depth Check: €6m representing 2% of the total inventory
<p>2 Projects were reviewed:</p> <p>Project 1: Extension to Carlow Northern Relief Road (€2.8m) (being incurred)</p> <p>Project 2: Portlaoise Library (€3.2m) (under consideration)</p>	
<p>Outcome: It is the opinion of Internal Audit that both projects showed substantial compliance with the PSC. It was recommended that a post project review be carried out on the Relief Road project as soon as possible in order to assess the overall success of the project.</p>	
<p>Conclusion:</p> <p>Regarding the Carlow Northern Relief Road, 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. The Portlaoise Library Project is proceeding in line with the steps set out in the PSC.</p>	

Leitrim County Council	
Total Value of Project Inventory: €48.6m	Value of Projects Subjected to In-Depth Check: €9m representing 18.5% of the total inventory
<p>2 Projects were reviewed:</p> <p>Project 1: Housing construction/acquisition Taobh Tire Manorhamilton Phase 2 (€3.5m)</p> <p>Project 2: N16 – Cornacloy to Sradine Realignment Scheme Phase 2 (€5.5m)</p>	
<p>Outcome: The reviews were conducted by Chartered Accountants acting as Internal Auditors for the Council. Based on their review of the Council's implementation of the PSC guidelines and procedures, the Internal Auditors were satisfied that the Council has engaged with and is implementing the various procedures and checklists stipulated in the Code. They found that satisfactory assurance exists that there is compliance with the PSC subject to recommendations relating to matters such as keeping up to date with PSC guideline revisions, undertaking annual reviews of PSC guideline compliance, referencing supporting flow of documentation and decision making to support checklist completion.</p>	
<p>Conclusion:</p> <p>All recommendations that the internal auditors have raised will be implemented, as it is the Council's objective to improve the internal quality assurance process in future years so that the Council can ensure high levels of compliance with the PSC.</p>	

Limerick City & County Council	
Total Value of Project Inventory: €463m	Value of Projects Subjected to In-Depth Check: €39.6m representing approx. 8.6% of the total inventory
3 Projects were reviewed: Project 1: HAP Programme (€16.9m) Project 2: Regen Cap – Lord Edward Street Development (€18m) Project 3: Killarney Pole to Barnagh Phase 2 (€4.7m)	
Outcome: The in-depth checks were carried out by Deloitte and it is their view that Limerick City & County Council is fully compliant with the requirements as set out in the PSC.	
Conclusion: While the results of the 2015 QA process are satisfactory, it is acknowledged that additional improvements are possible in both the compliance at project level and in the QA exercise. Overall the QA exercise has provided recommendations to the management of Limerick City & County Council which will ensure going forward that the requirements of the PSC are being met.	

Longford County Council	
Total Value of Project Inventory: €55.4m	Value of Projects Subjected to In-Depth Check: €4.678m, representing 8.45% of total inventory
3 Projects were reviewed: Project 1: Housing Scheme Church View Lanesboro (€2m) – Satisfactory Compliance Project 2: Remedial Works Tromra Road Granard (€1.624m)) – Limited Compliance Project 3: Fire Station Lanesboro (€1.054m) – Satisfactory Compliance	
Outcome: A formal report on the in-depth review has been completed and submitted to the Management Team. There was a general sense of substantial compliance with the PSC with a number of specific recommendations in relation to such matters as introducing a template format for capital project files, providing project management training to project managers and PSC training to staff, signing and dating of project appraisals by the compiler, carrying out post project reviews within 2 years and VFM reviews of capital projects within 1 year of completion, and keeping documents required for audit purposes on file.	
Conclusion: Overall the QA exercise has provided reasonable assurance to the management of Longford County Council that the requirements of the PSC are being met. The Management Team recognises that there is room for improvement and this will be a priority focus area in 2016.	

Louth County Council	
Total Value of Project Inventory: €251.1m	Value of Projects Subjected to In-Depth Check: €19m, representing 7.6% of total inventory
2 Projects were reviewed by the Council's Internal Auditors:	

Project 1: Mell Phase 1 – Boice Court (€9m)
Project 2: Port Access Northern Cross Route Phase 1 (€10m)
<p>Outcome: A formal report on the in-depth review was completed and submitted to the Management Team. There is a general sense of satisfactory compliance with the PSC with two specific recommendations outlined below:</p> <ul style="list-style-type: none"> • The Council should carry out a formal PPR of all capital projects that exceed a certain threshold at a suitable time after the project has been completed • The Council should introduce a standardised project life checklist to be filed and signed off by the relevant officer and placed at the front of each project file.
<p>Conclusion: Overall the QA exercise has provided reasonable assurance to the management of Louth County Council that the requirements of the PSC are being met.</p>

Mayo County Council	
Total Value of Project Inventory: €357.2m	Value of Projects Subjected to In-Depth Check: €42.54m, representing 11.9% of the total inventory
<p>3 Projects were reviewed:</p> <p>Project 1: The National Outdoor Pursuits Centre, Castlebar (€11.1m)</p> <p>Project 2: N5 Bohola to Westport Design (€9.04m)</p> <p>Project 3: B04 Local Road Maintenance & Improvement (€22.4m)</p>	
<p>Outcome:</p> <p>Project 1: No significant issues/problems found around the controls in place for the Assessment and Planning Stage of the project.</p> <p>Project 2: Measures will be put in place to ensure that notes of all meetings with Transport Infrastructure Ireland are kept on file.</p> <p>Project 3: Procurement policies and procedures are being complied with apart from a minor issue re changing the status of the tender on SupplyGov.ie from ‘under consideration’ to ‘order placed’ and this will be addressed in future tenders.</p>	
<p>Conclusion:</p> <p>Overall the QA exercise has provided reasonable assurance to the management of the Council that the requirements of the PSC are being met. While the results of the 2015 QA Report are satisfactory, it is acknowledged that further work is required to improve compliance at project level and in the QA exercise.</p>	

Meath County Council	
Total Value of Project Inventory: €440m	Value of Projects Subjected to In-Depth Check: €28.19m, representing 6.4% of total inventory
<p>2 Projects were reviewed:</p> <p>Project 1: Boyne Greenway Cycleway (€20m)</p> <p>Project 2: Oldcastle Sewage Treatment Works (€8.19m)</p>	

<p>Outcome:</p> <p>Both projects provide Substantial Assurance that there is compliance with the PSC. There were 3 recommendations for corrective action regarding Project 2.</p>
<p>Conclusion:</p> <p>The checklists completed by the Council show a satisfactory level of compliance with the PSC. The in-depth checks carried out on a small selection of projects revealed some minor issues to be addressed but concluded that the projects sampled provided substantial assurance that there is compliance with the PSC. A constant review of processes and procedures will be carried out across all spending departments in order to ensure high compliance with the PSC on an on-going basis.</p>

Monaghan County Council	
Total Value of Project Inventory: €129.71m	Value of Projects Subjected to In-Depth Check: €10.6m, representing 8.2% of total inventory
<p>2 Projects were reviewed:</p> <p>Project 1: Phase 2 Colkill East to Corracrin Realignment Scheme</p> <p>Project 2: Phase 4 Colkill East to Corracrin Realignment Scheme</p>	
<p>Outcome:</p> <p>A formal report on the in-depth review has been completed and will be submitted to the Management Team within Monaghan County Council and the Audit Committee. The Auditor made two recommendations:</p> <ol style="list-style-type: none"> 1. Conduct brief in-house PPRs to highlight areas that worked well or could be improved upon (not intended to replace PPRs required by the PSC) 2. Provide training to staff on the requirements of the PSC 	
<p>Conclusion:</p> <p>Overall the QA exercise has provided reasonable assurance to the management of Monaghan County Council that the requirements of the PSC are being met.</p>	

Offaly County Council	
Total Value of Project Inventory: €74.2m	Value of Projects Subjected to In-Depth Check: €3.3m, representing 4.4% of the total inventory
<p>2 Projects were reviewed:</p> <p>Project 1: New Ferbane Fire Station (€1.2m) – under consideration</p> <p>Project 2: Operation of Libraries & Archival Services (€2.1m) – being incurred</p>	
<p>Outcome:</p> <p>A Satisfactory Assurance rating of compliance with the PSC was assigned following both reviews. There were 2 recommendations:</p> <ol style="list-style-type: none"> 1. Training to be provided to staff on the requirements of the PSC 2. Standardisation of record keeping across the organisation should be implemented to comply with the recommendations of the PSC. 	

Conclusion:

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

Roscommon County Council	
Total Value of Project Inventory: €470.1m	Value of Project Subjected to In-Depth Check: €22m representing 4.7% of the total inventory
Project: The New Corporate HQ	
Outcome: A summary of the delivery of the HQ project is provided with no adverse comments on the procedures and process followed.	
Conclusion: The preparation of the various reports and checklists highlighted areas where the Authority was performing well in meeting the obligations of the Code and also identified areas where improvements are required, which the Authority will look to improve on. A more formal procedure for managing smaller projects will have to be developed. There are still some further areas in the reporting process that require guidance and these clarifications would be welcomed in advance of the preparation of the next annual report.	

Sligo County Council	
Total Value of Project Inventory: €310.2m	Value of Project Subjected to In-Depth Check: €100m, representing 32% of the total inventory
Project: N4 Collooney to Castlebaldwin	
Outcome: The review found that the controls in place in relation to the management of the N4 Collooney to Castlebaldwin road scheme would provide reasonable assurance that the project meets the requirements of the PSC. While the appraisal and management processes followed were generally in keeping with best practice, there are areas of control weaknesses where improvements could be implemented. Recommendations outlined were:	
<ul style="list-style-type: none"> ◦ Formal approval to proceed from Preliminary to Detailed Appraisal stage should apply in future to all projects costing more than €5m ◦ Where multi criteria analysis techniques are used, ranking of options should have a matrix approach and assessment headings should be weighted ◦ All viable options should be assessed with reference to risks and constraints and main options should be subjected to cost benefit analysis during the detailed appraisal ◦ Minutes should note all key decisions, approval requests and sanctions and formal appointment of roles and responsibilities should be set out ◦ Additional training is required on the detail of the PSC. 	

Conclusion:

While there are no serious areas of non-compliance with the PSC noted in the report, the Council has identified where compliance with the PSC requirements could be strengthened and improved. The Council will continue to review these areas and identify and implement improvements in its processes. Consideration will be given to including a VFM review as one assignment when developing future Internal Audit Programmes.

South Dublin County Council	
Total Value of Project Inventory: €335.2m	Value of Projects Subjected to In-Depth Check: €33.73m, representing 10% of the total inventory
Project: Housing construction at Lett's Field, Clondalkin €9.53m (being considered) Outcome: Substantial Assurance	
Project: Rental Accommodation Scheme €4.658m (being considered) Outcome: Substantial Assurance	
Project: Acquisition of land at Peamount €9.946m (being incurred) Outcome: Substantial Assurance	
Project: Suncroft Infill Housing Scheme €2.346m (being incurred) Outcome: Substantial Assurance	
Project: N4 to City Centre cycle track €4.5m (being incurred) Outcome: Satisfactory Assurance	
Project: Grange Castle Access Road South €2.75m (being incurred) Outcome: Satisfactory Assurance	
Conclusion: The checklists completed by the Council show a good level of compliance with the PSC. The in-depth checks carried out on a selection of programmes did not highlight any major issues that reflect negatively on the Council's compliance with the Code and, overall, there is satisfactory assurance on the level of compliance in the organisation.	

Tipperary County Council	
Total Value of Project Inventory: €287.89m	Value of Projects Subjected to In-Depth Check: €23.6m, representing 8.2% of the total inventory
3 Projects were reviewed: Project 1: Housing construction – 20 Houses Gortmalogue (€3.3m) Project 2: New Water Supply Scheme – Thurles area (€18.7m) recently completed Project 3: Extension to existing Fire Station – Templemore (€1.6m) being considered	

<p>Outcome:</p> <p>The in-depth checks revealed that there is Adequate Compliance with the PSC in all 3 projects. The 2 recommendations for Project 2 related to the documentation and filing of processes and decisions during all project stages and ensuring staff awareness of and training in the PSC. Regarding Project 3 the reports notes that 'in the absence of an independent valuation of the purchased site it is not possible to provide assurance that value for money was obtained in respect of the site purchase'.</p>
<p>Conclusion:</p> <p>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. The annual internal audit plan for 2017 will place greater emphasis on Value for Money audits and procurement processes across the various spending departments.</p>

Waterford City & County Council	
Total Value of Project Inventory: €245.6m	Value of Project Subjected to In-Depth Check: €14m representing 5.7% of the total inventory
Project: Regional & Local Road Salt Supply Procurement	
<p>Outcome:</p> <p>After reviewing the relevant information it can be concluded that there is Satisfactory Compliance with the PSC. Recommendations related to the involvement of more than 1 person in the evaluation of tenders, the resolution of a recoupment under-claim of €270k and the follow up of a VAT issue.</p>	
<p>Conclusion:</p> <p>Overall the checklists show a good level of compliance with the code but there are areas that will require improvement and greater clarity on the Code will be required.</p>	

Westmeath County Council	
Total Value of Project Inventory: €749.5m	Value of Projects Subjected to In-Depth Check: €242.3m representing 32.3% of the total inventory
<p>2 Projects were reviewed:</p> <p>Project 1: N6 (Phase2) Kilbeggan to Athlone Dual Carriageway (€241.5m)</p> <p>Project 2: John McCormack Project (€0.8m)</p>	
<p>Outcome:</p> <p>Regarding Project 1, the review indicated that all the requirements of the PSC were complied with. There were a number of recommendations put forward for Project 2 under the headings Implementation and Expenditure Monitoring in relation to the formal appointment and training of project managers and the payable order approval process.</p>	
<p>Conclusion:</p> <p>The checklists completed show a satisfactory level of compliance with the PSC. 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 acknowledges the issues arising from the in-depth checks and will work to address them.</p>	

Wexford County Council	
Total Value of Project Inventory: €224.5m	Value of Projects Subjected to In-Depth Check: €50.52m, representing 22.5% of total inventory
<p>7 Projects were reviewed:</p> <p>Project 1: Kilmore Quay Extension – No rating (€3m)</p> <p>Project 2: Courtown Breakwater – No rating (€5m)</p> <p>Project 3: Enniscorthy Residual Network – Satisfactory (€3.85m)</p> <p>Project 4: New Ross Residual Work – Satisfactory (€1.77m)</p> <p>Project 5: Enniscorthy Flood Defence Scheme – Substantial (€35m)</p> <p>Project 6: Energy Efficiencies LA Houses 2014 – Satisfactory (€1.32m)</p> <p>Project 7: Energy Efficiencies LA Houses 2015 – Satisfactory (€0.58m)</p> <p>Project 8: Collection System Extension (carryover from 2014 in-depth review)</p>	
<p>Outcome:</p> <p>A formal report has been submitted to the management of Wexford County Council. There is a general sense of satisfactory compliance with the PSC with only 1 specific recommendation arising in relation to the Collection System Extension as to establishing who is responsible for carrying out the post project review, as the project was taken over by Irish Water.</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: €334.1m	Value of Projects Subjected to In-Depth Check: €22m, representing 6.6% of the total inventory
<p>3 Projects were reviewed:</p> <p>Project 1: Arklow Library (€5.8m)</p> <p>Project 2: Housing Pre-Letting Repairs (€1.8m)</p> <p>Project 3: Arklow River Flood Defence Scheme (€14.4m)</p>	
<p>Outcome:</p> <p>Overall there is an adequate and effective system of governance, risk management and control of all 3 projects and the checks revealed no major issues that would cast doubt on the Council's compliance with the PSC.</p>	
<p>Conclusion:</p> <p>The checklists show a relatively high level of compliance with the PSC. The in-depth checks concluded with recommendations to alter the internal Quality Assurance Process in future years such that Wicklow County Council can ensure high levels of compliance with the PSC.</p>	

APPENDIX 1

To all Chief Executives

19 February 2016

Public Spending Code - Quality Assurance Reporting

Dear Chief Executive,

At the outset, I would like to thank you for your co-operation in submitting the 2014 Quality Assurance (QA) reports required under the Public Spending Code and advise you that NOAC has submitted to the Department of Public Expenditure and Reform and published on its website the composite 2014 Quality Assurance report in respect of the local government sector. The report is available at <http://noac.ie/wp-content/uploads/2016/02/NOAC-PSC-QA-Report-2014.pdf>.

NOAC requests that you review this report with regard to project practices highlighted by some of the local authority in-depth reviews, with a view to identifying areas where similar practices might beneficially be incorporated into the systems and procedures in place in your Council. In relation specifically to your own authority's QA report, you are requested to review any issues that require a change of practice or other action, as referred to in the in-depth review or that arose in completing the checklists, and to make the necessary arrangements for improvements in these areas.

Quality Assurance reporting is an annual requirement under the Public Spending Code and you are now asked to prepare and compile the Quality Assurance Report in respect of 2015. Further to a request from the Heads of Finance Association and referred by NOAC to the Department of Public Expenditure and Reform, that Department has agreed to an extension of the deadline for submission of the annual QA report to 31st May each year in the case of the local authority sector. As this is an extended deadline, it must be adhered to by all local authorities.

In preparing the 2015 QA reports you are requested to have regard to the following points that arose from NOAC's review of the 2014 reports:

- As the nearest equivalent to a Departmental Accounting Officer, the Chief Executive should certify the QA report and the report should be published on the authority's website.
- The Code requires that the inventory distinguish the categories of capital expenditure being considered, incurred and recently ended between Capital Projects and Capital Grant Schemes. Local authorities both issue grants (e.g. housing adaptation grants) and receive funding by way

of grants (e.g. roads grants) for capital projects. Therefore this breakdown should be supplied in respect of 2015 and subsequent years, notwithstanding the comment in the July 2015 CCMA Finance Committee Guidance Note that the local government sector has interpreted this as not relevant to the sector.

- None of the QA reports submitted included current expenditure under consideration in their inventories. While this is valid where the revenue costs associated with any new project or expansion of an existing programme under consideration are estimated at less than €0.5m per annum, it is not the case that this category is not applicable to the local authority sector as stated in most of the reports. Many reports included a statement to the effect that the category was not applicable because of the statutory budget process - this also related to a comment in the CCMA Guidance Note. Any proposed projects/programmes that were under consideration with no expenditure having yet been incurred in 2015, and that will, or would if approved, have new or additional current expenditure implications of €0.5m or more, must be included in the inventory for 2015, and similarly in subsequent years.
- The value of the projects selected per annum for the in-depth review should be at least 5% of the total value of all projects in the inventory. While the Code allows for this minimum to be achieved as an average over a 3-year period, this means that the projects selected for in-depth review must equate to at least 15% of the total project inventory after a 3-year period. It is also a requirement to ensure that over a 3-5 year period every stage of the project life-cycle and every scale of project is subject to a closer examination. In addition, the same projects should not be selected more than once in a 3-year period, unless it is as a follow-up to serious deficiencies discovered previously.

In submitting your authority's 2015 QA report by email to info@noac.ie, the inventories should be supplied as EXCEL spreadsheets in the enclosed format. The 7 enclosed checklists should be completed and supplied as a WORD document. These documents will also be sent electronically to the email address from which your authority's 2014 report was forwarded to NOAC.

Thank you again for your co-operation in this matter.

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 2015	Yes	Yes	Yes
Cavan	Yes	Yes - Link provided	Yes	Yes	Yes
Clare	Yes	No Procurement fell within the category in 2015	Yes	Yes	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 2015	Yes	Yes	Yes
Dublin City	Yes	Yes - Link provided	Yes	Yes	Yes
DLRCC	Yes	Yes - Link provided	Yes	Yes	Yes
Fingal	Yes	Link provided although no procurement in excess of €10m in 2015	Yes	Yes	Yes
Galway City	Yes	No Procurement fell within the category in 2015	Yes	Yes	Yes
Galway County	Yes	Yes - Link provided	Yes	Yes	Yes
Kerry	Yes	No Procurement fell within the category in 2015	Yes	Yes	Yes
Kildare	Yes	Yes - Link provided	Yes	Yes	Yes
Kilkenny	Yes	No Procurement fell within the category in 2015	Yes	Yes	Yes
Laois	Yes	No Procurement fell within the category in 2015	Yes	Yes	Yes
Leitrim	Yes	No Procurement fell within the category in 2015	Yes	Yes	Yes
Limerick	Yes	Link provided although no procurement in excess of €10m in 2015	Yes	Yes	Yes
Longford	Yes	No Procurement fell within the category in 2015	Yes	Yes	Yes
Louth	Yes	Yes - Link provided	Yes	Yes	Yes
Mayo	Yes	No Procurement fell within the category in 2015	Yes	Yes	Yes
Meath	Yes	No Procurement fell within the category in 2015	Yes	Yes	Yes
Monaghan	Yes	Link provided although no procurement in excess of €10m in 2015	Yes	Yes	Yes
Offaly	Yes	No Procurement fell within the category in 2015	Yes	Yes	Yes
Roscommon	Yes	Yes - Link provided	Yes	Yes	Yes
Sligo	Yes	Yes - Link provided	Yes	Yes	Yes
SDCC	Yes	Link provided although no procurement in excess of €10m in 2015	Yes	Yes	Yes
Tipperary	Yes	Link provided although no procurement in excess of €10m in 2015	Yes	Yes	Yes
Waterford	Yes	No Procurement fell within the category in 2015	Yes	Yes	Yes
Westmeath	Yes	Yes - Link provided	Yes	Yes	Yes
Wexford	Yes	Link provided although no procurement in excess of €10m in 2015	Yes	Yes	Yes
Wicklow	Yes	Yes - Link provided	Yes	Yes	Yes

APPENDIX 3

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current	Capital				> €0.5m			> €0.5m		
	> €0.5m	Capital Grant Schemes >	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
		€0.5m	€0.5 - €5m	€5 - €20m	€20m plus						
Carlow County Council											
Housing & Building											
14 Houses, St. Patricks Park, Tullow			€1,745,000.00								
5 Apartments Maryborough St, Carlow								€990,000.00			
24 Houses, Moneybeg, Bagenalstown								€3,397,000.00			
6 Houses, Borris								€1,041,600.00			
15 Houses, Leighlinbridge (CAS)											€1,940,600.00
6 Houses - Bagenalstown											€830,000.00
10 Houses Rathvilly, Co. Carlow			€1,500,000.00								
4 Houses Mount Leinster Park, Carlow			€650,000.00								
4 Houses Borris, Carlow			€650,000.00								
4 Houses Myshall, Carlow			€650,000.00								
4 Houses Hackettstown, Carlow			€725,000.00								
26 Houses Sleaty St, Carlow (turnkey)			€3,560,000.00								
A01 Maintenance/Improvement of LA Housing						€2,215,235.00					
A06 Support to Housing Capital & Affordable Prog.						€705,117.00					
A07 RAS Programme						€5,016,277.00					
A08 Housing Loans						€538,739.00					
Road Transportation and Safety											
Ballinacarrig Roundabout (B)								€800,000.00			
B02 NS Road - Maintenance and Improvement						€717,409.00					
B03 Regional Road - Maintenance and Improvement						€1,800,322.00					
B04 Local Road - Maintenance and Improvement						€5,025,151.00					
B05 Public Lighting						€903,674.00					
Water Services											
C01 Operation and Maintenance of Water Supply						€2,481,423.00					
C02 Operation and Maintenance of Waste Water Treatment						€2,188,490.00					
Development Management											
D02 Development Management						€872,990.00					
D06 Community and Enterprise Function						€739,939.00					
D09 Economic Development and Promotion						€1,102,102.00					
Environmental Services											
E01 Operation, Maintenance and Aftercare of Landfill						€5,954,848.00					
E06 Street Cleaning						€599,347.00					
E11 Operation of Fire Service						€2,726,160.00					
Recreation and Amenity											
F02 Operation of Library and Archival Service						€1,599,846.00					
F03 Op, Mtce & Imp of Outdoor Leisure Areas						€813,668.00					

F05 Operation of Arts Programme						€1,131,873.00					
Miscellaneous Services											
H03 Administration of Rates						€4,827,373.00					
H09 Local Representation/Civic Leadership						€864,194.00					
H10 Motor Taxation						€678,334.00					
Cavan County Council											
Housing & Building											
Mullagh – Construction of 6 Units								€660,000.00			
House Purchases 2014								€1,015,102.00			
House Purchases 2015								€1,136,522.00			
Energy Retrofit Programme 2015										€1,072,547.00	
Voluntary Housing Capital Assistance Scheme 2015			€1,000,000.00								
Schemes For Older People and People with a Disability										€1,221,821.00	
Schemes For Older People and People with a Disability			€1,357,960.00								
House Purchases 2016			€1,000,000.00								
House Purchases 2017			€1,000,000.00								
Energy Retrofit Programme 2016			€1,530,250.00								
A01 - Maintenance & Improvement of LA Housing Units						€2,222,123.00					
A07 - RAS Programme						€3,196,712.00					
Road Transportation and Safety											
22111N3J - N3 Virginia Main Street Safety Scheme								€929,272.00			
23200020 - Multistorey Car Park Cavan Town										€6,681,997.00	
22100010 - Butlersbridge/Belturbet								€73,541,819.00			
22211550 - Corduff To South Of Killydoon								€21,761,100.00			
22211551 - Dundavan Mullaghoran Realignment Scheme - N55								€7,897,647.00			
28702165 - Cavan Town Smarter Travel - phase 1										€848,975.00	
CAVAN EASTERN TOWN CENTRE ACCESS (DEV CONT)										€9,184,275.00	
22211590 - HD28 PAVEMENT RENEWALS SCHEME 2015										€989,413.00	
Cavan Bridges Rehabilitations 2015			€2,138,390.00								
N3 Raheelagh to Kilmore Roundabout Pavement Overlay			€1,500,000.00								
B01 - NP Road - Maintenance and Improvement						€1,365,307.00					
B03 - Regional Road - Maintenance and Improvement						€3,387,008.00					
Level of Increase proposed for 2016 service cost - B04 - Local Road - Maintenance and Improvement	€665,917.00										
B04 - Local Road - Maintenance and Improvement						€9,881,723.00					

B05 - Public Lighting						€602,300.00					
B09 - Car Parking						€675,602.00					
B11 - Agency & Recoupable Services						€669,005.00					
Water Services											
31202220 - Capital Replacement Fund Grant Aid - Group Water Schemes								€1,393,577.00			
2015 Annual Rural Water Capital Allocation Programme											€501,769.00
2016 - 2018 Multi - Annual Rural Water Capital Allocation Programme				€5,605,856.00							
C01 - Water Supply						€2,228,619.00					
C02 - Waste Water Treatment						€1,662,499.00					
C05 - Admin of Group and Private Installations						€3,555,862.00					
Development Management											
43462028 - Harnessing Natural Resources											€3,064,000.00
43602192 - Geopark											€1,151,542.00
D02 - Development Management						€791,993.00					
Level of Increase proposed for 2016 service cost - D06 - Community and Enterprise Function	€2,424,837.00										
D06 - Community and Enterprise Function						€1,634,154.00					
Level of Increase proposed for 2016 service cost - D09 - Economic Development and Promotion	€636,029.00										
D09 - Economic Development and Promotion						€1,053,387.00					
Environmental Services											
Virginia Fire Station			€1,000,000.00								
Ballyjamesduff Fire Station			€850,000.00								
51202251 - Remediation of Cootehill Landfill											€574,249.00
51202173 - Kingscourt Landfill											€867,840.00
51202037 - Corranure Cell 4 Development								€1,100,013.00			
E01 - Landfill Operation and Aftercare						€607,818.00					
E07 - Waste Regulations, Monitoring and Enforcement						€505,388.00					
E11 - Operation of Fire Service						€3,556,537.00					
E13 - Water Quality, Air and Noise Pollution						€503,686.00					
Recreation and Amenity											
Virginia Library			€3,543,147.00								
F02 - Operation of Library and Archival Service						€1,614,661.00					
F05 - Operation of Arts Programme						€1,254,986.00					
Miscellaneous Services											
H03 - Adminstration of Rates						€3,086,663.00					
H09 - Local Representation & Civic Leadership						€717,305.00					
H10 - Motor Taxation						€664,758.00					
H11 - Agency & Recoupable Services						€1,053,019.00					

Clare County Council											
Housing & Building											
DPG EXTENSIONS TO LA HOUSING 2013								€710,000.00			
PURCHASE OF 5 HOUSES IN BEAL AN INBHER, KILRUSH			€580,000.00								€1,780,000.00
VACANT STOCK RETURNS 2015											
HP 07/2015 BALLYMONEEN TULLA ROAD, ENNIS			€750,000.00								€520,000.00
ENERGY EFFICIENCY WORKS 2015											
A01 Maintenance/Improvement of LA Housing Units						€2,700,000.00					
A02 Housing Assessment, Allocation and Transfer						€590,000.00					
A03 Housing Rent and Tenant Purchase Administration						€700,000.00					
A05 Administration of Homeless Service						€680,000.00					
A04 Housing Community Development Support						€640,000.00					
A06 Support to Housing Capital & Affordable Prog.						€1,410,000.00					
A07 RAS Programme						€4,130,000.00					
A08 Housing Loans						€860,000.00					
A09 Housing Grants						€1,730,000.00					
Road Transportation and Safety											
2014 - N67 NORTH OF DOONBEG PAVEMENT OVERLAY											€1,400,000.00
2015 LISDEEN PAVEMENT STRENGTHENING											€550,000.00
STORM DAMAGE REMEDIAL WORKS KILKEE					€140,000,000.00			€3,100,000.00			
LIMERICK NORTHERN DISTRIBUTION ROAD											
2014 - FLOOD-STORM DAMAGE								€17,600,000.00			
SHANNON BRIDGE CROSSING 2006 ONWARDS					€40,000,000.00						
ENNIS FLOOD RELIEF SCHEME			€4,000,000.00								
DOOLIN - MARINE DEVELOPMENT								€6,000,000.00			
FLOOD RELIEF SCHEME AT AUGHANTEEROE								€1,200,000.00			
GARAUNAKILLA MARKET AREA REDEVELOPMENT								€1,700,000.00			
B02 NS Road - Maintenance and Improvement						€650,000.00					
B03 Regional Road - Maintenance and Improvement						€4,200,000.00					
B04 Local Road - Maintenance and Improvement						€16,420,000.00					
B05 Public Lighting						€1,990,000.00					
B09 Maintenance & Management of Car Parking						€680,000.00					
Water Services											
C01 Operation and Maintenance of Water Supply						€6,280,000.00					

C02 Operation and Maintenance of Waste Water Treatment						€3,480,000.00					
C03 Collection of Water and Waste Water Charges						€1,690,000.00					
C05 Admin of Group and Private Installations						€1,250,000.00					
C06 Support to Water Capital Programme						€520,000.00					
C08 Local Authority Water & Sanitary Services						€560,000.00					
Development Management											
BURREN TOURISM CONSERVATION LIFE PROJECT (Geopark LIFE)								€2,230,000.00			€560,000.00
PURCHASE OF HOLY ISLAND											
D01 Forward Planning						€1,220,000.00					
D02 Development Management						€1,330,000.00					
D03 Enforcement						€1,070,000.00					
D05 Tourism Development and Promotion						€7,000,000.00					
D06 Community and Enterprise Function						€1,560,000.00					
D09 Economic Development and Promotion						€1,280,000.00					
Environmental Services											
E01 Operation, Maintenance and Aftercare of Landfill						€1,470,000.00					
E02 Op & Mtce of Recovery & Recycling Facilities						€1,910,000.00					
E05 Litter Management						€910,000.00					
E06 Street Cleaning						€1,770,000.00					
E07 Waste Regulations, Monitoring and Enforcement						€610,000.00					
E10 Safety of Structures and Places - PART Fire Service						€730,000.00					
E11 Operation of Fire Service						€4,710,000.00					
E12 Fire Prevention						€590,000.00					
E13 Water Quality, Air and Noise Pollution						€730,000.00					
Recreation and Amenity											
CLARE COUNTY LIBRARY				€8,500,000.00							
F01 Operation and Maintenance of Leisure Facilities						€1,780,000.00					
F02 Operation of Library and Archival Service						€4,070,000.00					
F03 Op, Mtce & Imp of Outdoor Leisure Areas						€2,830,000.00					
F05 Operation of Arts Programme						€1,320,000.00					
Agriculture, Education, Health and Welfare											
G04 Veterinary Service						€680,000.00					
G05 Educational Support Services						€1,190,000.00					
Miscellaneous Services											
H01 Profit/Loss Machinery Account						€690,000.00					

H03 Adminstration of Rates						€5,740,000.00					
H09 Local Representation/Civic Leadership						€1,680,000.00					
H10 Motor Taxation						€1,260,000.00					
H11 Agency & Recoupable Services						€650,000.00					
Cork County Council											
Housing & Building											
Midleton (Abbey Wood) Social Housing					€14,534,373.00						
Carrigaline (Kilnagleary) Social Housing					€10,100,000.00						
Clonakilty (Beechgrove) Social Housing					€11,360,000.00						
Ballincollig (Poulavone) Social Housing					€8,000,000.00						
Douglas (Bramble Hill) Social Housing					€7,530,000.00						
Skibbereen Social Housing					€7,510,000.00						
Ballincollig (Town Centre) Social Housing					€6,500,000.00						
Mogeely, (Cois Maigh) Social Housing				€3,800,000.00							
Bandon Social Housing				€3,520,000.00							
Macroom (Masseytown) Social Housing (Phase 2)				€3,500,000.00							
Fermoy (Beechfield) Social Housing Regeneration Project				€3,000,000.00							
Bantry (Convent Site) Social Housing				€2,500,000.00							
Cloyne (Spittal) Social Housing (Phase 2)				€2,400,000.00							
Fermoy (Duntahane) Social Housing				€2,200,000.00							
Courtmacsharry Social Housing				€2,000,000.00							
Kanturk (Greenane) Part V Affordable Housing (Phase 2)				€1,335,000.00							
Lismire (Grillough) Part V Affordable Housing				€934,371.00							
Ballincollig (Town Centre) Social Housing (Phase 2)				€800,000.00							
Cobh, Carrignafof Social Housing				€800,000.00							
Bandon (Gagganstown) Part V Affordable Housing				€719,688.00							
The Nest Part V Affordable Housing				€565,000.00							
Single House Acquisitions 2016-2018*									€22,000,000.00		
Social Leasing 2016-2018*									€8,250,000.00		
Capital Assistance Scheme Renovations Sheltered Housing 2016-2018*									€5,000,400.00		
Energy Efficiency improvement Social Housing 2016-2018*									€4,800,000.00		
Passage West Social Housing									€4,670,000.00		
Fermoy (Oliver Plunkett Hill) Social Housing									€2,410,000.00		
Capital Assistance Scheme Renovations Sheltered Housing*									€1,450,000.00		
Void Refurbishment Programme 2016-18*									€1,400,000.00		
Kanturk (Greenane) Part V Affordable Housing (Phase 1)									€1,335,000.00		
Bandon Social Housing									€1,250,000.00		

Macroom (Masseytown) Social Housing (Phase 1)							€1,100,000.00			
Ordinary Social Housing Scheme							€1,058,500.00			
Rosscarbery Townlands Social Housing							€1,020,000.00			
Disabled Person Grant Improvements (on CCC houses) (2016-2018)*							€750,000.00			
Cloyne (Spittal) Social Housing Phase 1							€620,000.00			
North Vacant Property Programme*							€619,606.00			
LA Housing Units Maintenance and Improvement	€649,640.00					€8,954,872.00				
RAS Programme						€8,192,823.00				
Housing Loans						€5,512,809.00				
Housing Capital Programme Support	€1,101,928.00					€5,384,227.00				
Housing Grant Service						€5,323,108.00				
Housing Rent & TP Service						€1,359,630.00				
Housing Assessment, Allocation & Transfer Service						€1,311,222.00				
Midleton (Maple Woods) Part V Affordable										€2,630,174.00
Midleton (Maple Woods) Social Leasing Scheme										€2,268,268.00
Road Transportation and Safety										
N22 Ballyvourney Macroom					€160,000,000.00					
N28 Cork Ringaskiddy					€130,000,000.00					
Carrigaline Western Relief Road				€7,400,000.00						
Douglas (Grange) East - West Link Bridge			€5,000,000.00							
N73 Annakisha South Realignment			€4,500,000.00							
N73 Clogher Cross to Waterdyke Realignment			€4,000,000.00							
N71 Newmills Realignment			€3,500,000.00							
Lehenaghmore Road Design & Interim Works			€3,022,000.00							
N25 Killeagh Village			€2,200,000.00							
Bantry Relief road			€1,500,000.00							
Cork Science and Innovation Park Access Road Works			€1,500,000.00							
R571/572 realignment - Castletownbere Traffic Management Plan			€1,500,000.00							
N25 Castlemartyr East (TII)			€1,200,000.00							
NRDO - Bridges*			€1,000,000.00							
Skibbereen (Gortnaclohy) Link Road			€1,000,000.00							
N72 Lacknamona Overlay Scheme			€990,000.00							
Clarkes/Moneygourney Road Improvement Scheme			€750,000.00							
Midleton (Broomfield) Road Works			€600,000.00							
Glanmire Link Road			€520,000.00							
N20 - Mallow (Annabella) Roundabout Works			€510,000.00							
R572 - Dinish Island Bridge Approaches			€500,000.00							
Public Lighting Improvement (2016-2018)*							€4,200,000.00			

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MD Ballincollig Carrigaline Surfacing Contract 2015											€845,376.00
N22 - Macroom Streets Pavement improvement											€764,936.00
Plant Purchase West											€590,000.00
North Cork Micro Asphalt Recycling and Surface Dressing 2015											€582,484.00
N20 - Buttevant North N20 Realignment											€543,665.00
Water Services											
Lower Lee Flood Relief Scheme					€40,000,000.00						
Skibbereen Flood Relief Scheme				€20,000,000.00							
Douglas River Flood Relief Scheme (Including Togher)				€5,350,000.00							
Crookstown Flood Relief Scheme			€1,300,000.00								
Midleton Road Drainage Works			€1,250,000.00								
Glashaboy River (Glanmire/Sallybrook) Flood Relief Scheme								€9,400,000.00			
Pluvial Flood Relief Schemes (2016-2018)*								€900,000.00			
Clonakilty Pumps								€650,000.00			
Sheeps Head Sea Wall Rehabilitation Project								€502,000.00			
Water Supply	€2,243,197.00					€16,996,335.00					
Waste Water Treatment						€6,237,271.00					
Agency & Recoupable Services						€5,672,335.00					
Water Charges Collection						€3,316,117.00					
Public Convenience Operation & Maintenance						€1,221,180.00					
Group Schemes Administration						€1,008,147.00					
Local Authority Water						€838,495.00					
Cork Harbour Main Drainage Scheme											€5,956,639.00
Clonakilty Sewerage Scheme											€4,934,965.00
Development Management											
Transportation studies - location to be determined			€600,000.00								
Urban Improvement Projects (Misc)*			€600,000.00								
Douglas LUTS Implementation								€4,800,000.00			
Development Management Service						€5,948,306.00					
Forward Planning Service						€2,106,318.00					
Enforcement Service						€904,350.00					
Heritage & Conservation Service						€748,588.00					
Building Control Service						€570,964.00					
Environmental Services											
Youghal Landfill Capping			€2,100,000.00								
Haulbowline Remediation								€61,000,000.00			
Recovery & Recycle Facility Operations						€5,108,741.00					
Landfill Operation & Aftercare						€4,652,008.00					
Burial Grounds Maintenanac						€2,840,960.00					
Water Quality,Air & Noise Pollution control service						€1,836,945.00					
Litter Management operations						€1,599,672.00					

Street Cleaning operations						€1,468,016.00					
Waste Regs, Monitor & Enforcement service						€1,298,157.00					
Recreation and Amenity											
Youghal Library branch			€3,190,000.00								
Cork Harbour Greenway			€3,000,000.00								
Midleton Town Centre Access and Enhancement Project Phase II			€2,070,000.00								
Bandon Public Realm improvements			€1,500,000.00								
Clonakilty Phase 1 Greenway			€1,500,000.00								
Mallow Boardwalk			€1,400,000.00								
Kinsale Library- development of Old Mill			€1,390,000.00								
Ballinascarty/Courtmacsharry Greenway			€1,000,000.00								
Bantry Music Venue			€1,000,000.00								
Skibbereen Public Realm			€1,000,000.00								
Kinsale Long Quay Carpark			€900,000.00								
Skibbereen Car Park			€520,000.00								
Castletownbere Public Realm			€500,000.00								
Dunmanway Town Square			€500,000.00								
Kinsale Short Quay Development			€500,000.00								
Dunmanway Swimming Pool								€5,600,000.00			
Spike Island Renovation (2016-2018)								€3,000,000.00			
Camden Fort Meagher renovation								€2,000,000.00			
Skibbereen Heritage Centre								€1,500,000.00			
Midleton Parking improvements								€1,170,000.00			
Mallow Streetscape and Urban Design								€1,000,000.00			
Mobile Library purchase								€750,000.00			
Dursey Cable Car (2016-2018)								€660,000.00			
Mallow new car park								€630,000.00			
Mallow Castle development								€600,000.00			
Library & Archive operations						€7,073,052.00					
Comm, Sport & Recreational Development						€4,067,712.00					
Outdoor Leisure Areas Operation						€2,832,439.00					
Leisure Facilities Operation						€1,930,939.00					
Arts Programme Operation						€1,384,001.00					
Spike Island Renovation (2014-2016)											€4,000,000.00
Skibbereen Art Centre											€1,875,260.00
Baltimore Harbour Pier Upgrade											€1,375,260.00
Midleton Town Centre Access and Enhancement Project Phase I											€800,000.00
Agriculture, Education, Health and Welfare											
Animal Health Surveillance (2016-2018)								€1,000,000.00			
Veterinary Service						€2,088,130.00					
Educational Support Services						€1,456,504.00					
Fire and Civil Protection											
Ballincollig Fire Services HQ			€1,260,000.00								
Clonakilty Fire Station			€1,200,000.00								
Kanturk Fire Station			€1,200,000.00								
Macroon Fire Station			€1,200,000.00								

Fire Appliances purchase (4 no)							€1,300,000.00			
Fire Service operation	€559,091.00					€11,647,398.00				
Safety of Structures & Places						€1,682,015.00				
Fire Prevention						€1,313,023.00				
Economic Development										
Cork Science and Innovation Park CPO land purchase				€5,500,000.00						
Cork Science and Innovation Park Building Contribution			€2,000,000.00							
Economic Development Fund (2017)			€1,000,000.00							
Mallow Artisan food unit and eCentre			€1,000,000.00							
Economic Development Fund (2016)							€1,000,000.00			
Strategic Industrial Site Development*							€1,000,000.00			
Economic Development Fund (2015)										€1,000,000.00
Economic Development & Promotion	€1,257,102.00					€1,413,051.00				
Commercial & Enterprise Function						€686,889.00				
Industrial & Commercial Facilities						€529,395.00				
Tourism Development & Promotion										
Miscellaneous Services										
Fleet/Plant Replacement /Upgrade (2015- 2017)*				€5,070,068.00						
County Hall Motor Tax Redevelopment			€1,900,000.00							
Mallow Town Hall Refurbishment			€1,800,000.00							
County Hall Teagasc building Redevelopment			€1,000,000.00							
Mallow Spa House Refurbishment			€500,000.00							
Fermoy (Weir)							€2,300,000.00			
IT Infrastructure Refresh							€1,000,000.00			
County Hall Asset Fund (2016-2018)							€750,000.00			
Cobh Town Hall Purchase							€580,000.00			
Rates Administration						€21,512,630.00				
Pensions & Lump Sum Costs						€16,772,537.00				
Corporate Building Costs						€8,126,196.00				
General Corporate Services						€4,377,287.00				
Human Resources Function	€656,255.00					€3,817,529.00				
ICT	€686,142.00					€3,686,276.00				
Motor Taxation service						€2,936,786.00				
Local Reps & Civic Leadership						€2,397,018.00				
Finance Function						€2,087,206.00				
Op & Maint of Piers & Harbours						€794,925.00				
Print/Post Room Services						€625,102.00				
Operation Morgue/Coroner Costs						€599,183.00				
Profit/Loss Machinery Account	€8,384,810.00					€572,692.00				
Mallow - Purchase Spa House Building										€570,000.00
Cork City Council										
Housing & Building										
ST. ANTHONY'S GROUP HSG SCHEME										€4,351,865.00
SCAVANGE, SHUTTER, DEMO, D. RE							€1,387,185.00			
CNWR PROJECT ADMINISTRATION							€906,742.00			
PHASE 1A DESIGN CNWR							€3,946,816.00			

FABRIC UPGRADE & JOB STIMULUS								€5,800,000.00			
REFURB DEANROCK-TOGHER								€1,186,438.00			
DEANROCK CONSTRUCTION				€14,400,000.00							
ANGLESEA STREET HOMELESS			€1,100,000.00								
BURKES AVE / GERALD GRIFFIN ST								€11,700,000.00			
LOVERS WALK FARRANREE TURNKEY										€543,557.00	
GLEN PH.2-BLDG & COMMUN CNTRE										€6,400,000.00	
SPRING LANE UPGRADE WORKS								€640,000.00			
3 INFILL UNITS CHURCHFIELD PL								€537,565.00			
27 WASHINGTON ST& 5/6 JAMES ST								€611,746.00			
REVOLVING FUND VACANT HSE. REP								€622,301.00			
PHASE 1B DEVT. (PROJECT 4-7)								€6,100,000.00			
PHASE 1C CNWRQ				€6,300,000.00							
VOID RECOVERY PROGRAMME 2014										€4,409,150.00	
CNWRQ PH. 2A (DECANT/ENABLING)								€11,000,000.00			
HOUSING VOIDS PROGRAMME 2015										€8,750,000.00	
BLACKPOOL VILLAGE GREEN LANE								€938,152.00			
12 INFILL UNITS BOYCES STREET								€8,700,000.00			
VOIDS PROGRAMME 2016				€1,000,000.00							
VOIDS PROGRAMME 2017				€1,000,000.00							
VOIDS PROGRAMME 2018				€1,000,000.00							
HOUSE PURCH 27 UNITS ELDERWOOD								€4,963,350.00			
SOCIAL HOUSING SCHEME PROJECTS					€35,633,000.00						
SOCIAL HOUSING ACQUISITIONS					€24,500,000.00						
A01 MAINT/IMP LA HOUSING UNITS						€15,300,000.00					
A02 HOUSING ASSESS, ALLOC & TRANSFER						€712,136.00					
A03 HOUSING RENT & TENANT PURC ADM						€1,314,924.00					
A04 HOUSING COMM DEVELOP SUPPORT						€5,628,956.00					
A05 ADMIN OF HOMELESS SERVES	€714,900.00					€6,277,669.00					
A06 SUPPORT TO HOUSING CAPITAL PRO						€2,028,084.00					
A07 RAS PROGRAMME	€1,430,000.00					€7,531,426.00					
A08 HOUSING LOANS						€1,134,082.00					
A09 HOUSING GRANTS						€1,743,663.00					
Road, Transport & Safety											
BANDON/SARSFIELD RD FLYOVER											€51,000,000.00
CORNMARKET STREETScape& CANOPY											€2,622,483.00
GREEN ROUTE-MODEL FARM ROAD											€1,950,000.00
QUAY WALL REMEDIAL WORKS											€1,000,000.00
SKEHARD ROAD REALIGNMENT											€1,892,175.00
BLACKROCK HARBOUR REMEDIATION								€2,200,000.00			
BOREENMANNA ROAD REALIGNMENT										€792,023.00	
CORK CYCLE NETWORK										€1,964,124.00	
KYRLS QUAY REALIGNMENT PROJECT										€1,136,715.00	
PARNELL PLACE IMPROVE. SCHEME								€2,809,950.00			
KENT STATION TO CITY CENTRE								€3,200,000.00			
CYCLE ROUTE UCC TO CITY CENTRE								€2,453,335.00			
BALLYVOLANE TO CITY CEN. CYCLE			€650,000.00								
HOLLYHILL ACCESS ROAD								€2,670,000.00			
BARRACK ST. RENEWAL PHASE II								€1,300,000.00			
ESTATES RESURFACING											€606,315.00
SKEHARD RD-CHURCH RD JCT IMPRO			€500,000.00								
MAHON POINT BUS GATE & WALKWAY			€650,000.00								

CLONTARF BRIDGE REHABILITATION PH 1			€2,400,000.00							€1,586,500.00
CLONTARF BRIDGE REHABILITATION PH 2										
CURRAHEEN ROAD BRIDGE			€620,000.00							
PUBLIC LIGHTING REFRUBISHMENT			€1,000,000.00							
CITY CENTRE MANAGMENT PLAN								€8,000,000.00		
CAR PARKS X 2 REFRUBISHMENT			€500,000.00							
B01 NP ROAD - MAINTENANCE & IMPROVEMENT						€2,212,766.00				
B04 LOCAL ROAD - MAINTENANCE & IMPROVEMENT						€9,448,551.00				
B05 PUBLIC LIGHTING						€2,355,043.00				
B06 TRAFFIC MANAGEMENT IMPROVE						€4,451,676.00				
B08 ROAD SAFETY PROMO/EDUCATION						€749,632.00				
B09 CAR PARKING						€4,527,938.00				
B10 SUPPORT TO ROADS CAPITAL PROGRAMME						€1,249,215.00				
Water Services										
FLOOD DEFENCE & PUBLIC REALM				€6,000,000.00						
C01 WATER SUPPLY						€6,233,450.00				
C02 WASTE WATER TREATMENT						€2,500,000.00				
C08 NON IRISH WATER						€819,013.00				
Development Management										
STAPLETON HOUSE								€880,000.00		
8&9 PARNELL PLACE								€1,250,000.00		
BOOLE HOUSE REDEVELOPMENT								€610,000.00		
UNITARIAN CHURCH			€3,257,450.00							
WAYFINDING			€600,000.00							
ENGLISH MARKET ROOF REPAIRS			€1,000,000.00							
NORTH MON PROJECT										€4,000,000.00
NATIONAL DIASPORA CENTRE								€1,000,000.00		
ELIZABETH FORT								€2,275,000.00		
PURCHASE OF 1, LAPPS QUAY										€865,589.00
EVENTS CENTRE								€21,500,000.00		
D01 FORWARD PLANNING						€1,222,315.00				
D02 DEVELOPMENT MANAGEMENT						€1,885,087.00				
D03 ENFORCEMENT						€652,610.00				
D05 TOURISM DEVELOPMENT & PROMOTION						€1,205,004.00				
D06 COMMUNITY & ENTERPRISE FUNCTION						€1,449,823.00				
D09 ECONOMIC DEVELOPMENT & PROMOTION						€2,600,038.00				
Environmental Services										
DEVELOPMENT OF MARINA PARK								€7,100,000.00		
LANDFILL VOID SPACE CONTRACT 9								€10,014,517.00		
MARDYKE GARDENS										€2,600,000.00
LEE ROWING CLUB SLIPWAY										€600,000.00
ELECTRICITY GEN. AT KINSALE RD								€1,600,000.00		
FITZGERALD'S PARK PLAYGROUND										€610,000.00
MONAHAN RD ENVIRON ENHANCEMENT			€1,000,000.00							
E01 LANDFILL OPERATIONS & AFTERCARE						€2,036,581.00				
E02 RECOVERY & RECYCLE FACILITIES OPS						€1,293,103.00				
E06 STREET CLEANING						€7,335,760.00				

E08 WASTE MANAGEMENT PLANNING						€509,221.00					
E09 MAINTENANCE OF BURIAL GROUNDS						€1,345,734.00					
E10 SAFETY OF STRUCTURES & PLACES						€644,881.00					
E11 OPERATION OF FIRE SERVICES						€14,859,260.00					
E12 FIRE PREVENTION						€1,592,066.00					
Recreation & Amenity											
NEW HOLLYHILL LIBRARY											€3,249,700.00
F01 LEISURE FACILITIES OPERATIONS						€1,215,162.00					
F02 OP OF LIBRARY & ARCHIVE SERVICE						€7,418,458.00					
F03 OUTDOOR LEISURE AREA OPERATION						€9,472,271.00					
F04 COMM, SPORT & REC DEVELOPMENT						€1,461,146.00					
F05 OPERATION OF ARTS PROGRAMME						€2,883,478.00					
Agriculture, Education, Health & Welfare											
G05 EDUCATIONAL SUPPORT SERVICES						€514,761.00					
Miscellaneous Services											
BPI CRM INITIATIVE								€500,000.00			
H05 OP OF MORGUE & CORONER EXP						€827,744.00					
H09 LOCAL REPRES/CIVIC						€1,265,593.00					
Donegal County Council											
Housing & Building											
Maintenance/Improvement of LA Housing	€1,232,323.00					€5,073,801.00					
Housing Assessment, Allocation and Transfer						€1,266,881.00					
Housing Rent and Tenant Purchase Administration						€978,149.00					
Support to Housing Capital & Affordable Prog. RAS Programme						€1,850,418.00					
Housing Loans						€4,039,412.00					
Housing Grants	€579,331.00					€1,268,112.00					
H10011A - CARNDONAGH 2015 - 4 NO. SOCIAL HOUSES						€826,732.00					
H2227D - DRUMROOSKE 2015 (24 NO.SOCIAL HOUSES)								€680,000.00			
H300007 LETTERMACAWARD -13 HOUSES								€3,650,000.00			
H2217E- ARDARA (MOLLOYS) 2015 - 8 NO.HOUSES								€3,300,000.00			
H1090B - DUNFANAGHY-6 NO. SOCIAL HOUSES (2015)								€1,136,141.00			
COUNTY HOUSE RENOVATIONS PHASE 2								€905,000.00			
LIFFORD ARMY BARRACKS								€3,240,000.00			
ELECTRICAL AND FIRE ALARM UPGRADE OF COUNTY HOUSE								€1,250,000.00			
Rockytown, Buncrana 20 Houses											€707,049.00
Newtowncunningham 7 Houses								€3,280,003.00			
Killybegs - Emerald Drive 10 Houses								€844,620.00			
Manorcunningham - 8 Houses								€1,405,112.00			
Letterkenny Longlane - 30 Houses								€1,250,000.00			
Letterkenny Mountain Top - 20 Houses								€4,983,933.00			
Laghey - 10 Houses								€3,300,000.00			
								€1,650,000.00			

Lifford - 12 Houses							€3,300,000.00			
Raphoe - 7 Houses							€1,320,000.00			
Housing Capital Programme - 2016-2020					€55,000,000.00					
FABRIC UPGRADE PROGRAMME 2013							€2,800,000.00			
ANVERS VOLUNTARY HOUSING ASSOCIATION							€710,000.00			
DONEGAL WOMEN'S VOLUNTARY HOUSING ASS										
V24 REFUGE							€822,608.00			
Parents & Friends Voluntary Housing Dungloe			€700,000.00							
Road Transportation and Safety										
NP Road - Maintenance and Improvement						€1,503,155.00				
NS Road - Maintenance and Improvement						€1,479,557.00				
Regional Road - Maintenance and Improvement	€4,738,484.00					€12,181,170.00				
Local Road - Maintenance and Improvement						€19,934,280.00				
Public Lighting						€2,060,575.00				
Road Safety Engineering Improvement						€667,237.00				
Maintenance & Management of Car Parking						€1,058,166.00				
Support to Roads Capital Prog.						€617,012.00				
Roads Management Office (RMO) operation costs						€2,558,745.00				
CASTLETREAGH- FIVE POINTS							€605,457.00			
07 TIRLIN TO DRUMNARAW CREESLOUGH										€860,000.00
BBOFEY/STRANORLAR BYPASS DL 99 120							€191,000,000.00			
BSHANNON/BUNDORAN BYPASS DL 99 110							€83,307,302.00			
N56 MCHARLES TO INVER (DL00200&DL07189)							€25,700,000.00			
N56 DUNGLOE TO GLENTIES							€72,000,000.00			
N56 COOLBOY KILMACRENNAN REALIGNMENT										
2011							€9,800,000.00			
N15 BLACKBURN BRIDGE REALIGNMENT SCHEME										
2011							€7,940,000.00			
N15 KILLYGORDON TO LISCOOLEY PAVEMENT										
2012							€700,000.00			
N56 FANABOY UPPER 2014							€650,000.00			
N15 LISCOOLEY PAVEMENT OVERLAY 2014							€580,000.00			
N15 CONEYBURROW PAVEMENT SCHEME 2014							€500,000.00			
N56 DUNCANS BRIDGE 2015 (PAVEMENT)							€830,000.00			
N56 KILTOY ROUNDABOUT							€2,000,000.00			
N14 LIFFORD TO R264 JUNCTION							€1,000,000.00			
NATIONAL ROADS OFFICE ADMINISTRATION							€1,816,494.00			
N56 Letterkenny Relief Road (Bonagee Link)							€42,000,000.00			
N14 - Manorcunningham Roundabout to Lifford										
(Including A5 Link)							€110,000,000.00			
N13 Stranorlar to Derry							€430,900,000.00			
N15 Lifford to Stranorlar							€166,500,000.00			

Clar Barnes Realignment Scheme								€38,000,000.00			
N56 Crolla to Dore Junction											€761,751.00
Port Bridge Roundabout								€1,200,000.00			
Water Services											
Operation and Maintenance of Water Supply						€10,623,874.00					
Operation and Maintenance of Waste Water Treatment						€2,854,187.00					
Collection of Water and Waste Water Charges						€902,562.00					
Support to Water Capital Programme						€1,763,381.00					
Agency & Recoupable Services						€888,517.00					
Local Authority Water and Sanitary Services						€926,421.00					
ANSWER PROJECT (W&E)								€2,500,000.00			€16,000,000.00
BUNBEG DERRYBEG SEWERS											
LOUGH MOURNE WATER CON PIPE REPLACEMENT 2011											€727,084.00
DUNGLOE/GLENTIES SS DBO MAJOR CAPITAL CONSTRUCTION											€5,800,000.00
DGL BAY GROUP B CONST. BUND, KILYB. GLEN.CONVOY											€17,900,000.00
LETTERKENNY SEWERAGE SCHEME (NETWORK) 2013											€1,012,365.00
TORY ISLAND GWS UPRGR 2003								€900,000.00			
RURAL WATER DBO 2003 (STH DONEGAL W/S TREATMENT WKS CON 2)											€964,201.00
FRESHWATER PEARL MUSSEL PROJECT											€2,306,280.00
LETTERKENNY CAS CAPITAL								€1,842,676.00			
Development Management											
Forward Planning						€704,447.00					
Development Management						€2,194,011.00					
Enforcement						€843,218.00					
Tourism Development and Promotion						€817,839.00					
Community and Enterprise Function						€3,293,060.00					
Economic Development and Promotion						€1,670,761.00					
SAIL WEST INTERREG IV A											€5,991,830.00
SLIABH LIAG								€6,500,000.00			
RIVERLINKS PROJECT											€1,878,277.00
MALIN HEAD EU INTERREG PROJECT								€1,000,000.00			
SICAP [Lots 33-1, 33-2 & 33-3]								€5,400,000.00			
RURAL DEVELOPMENT PROGRAMME (RDP) 2014 - 2020								€12,900,000.00			
TERMON PROJECT PETTIGO								€8,060,000.00			
Ascent Project - Northern Periphery Area (Errigal)			€1,600,000.00		€5,500,000.00						
Peace IV Management & Implementation											
Designated Urban Grant Scheme			€4,000,000.00								
Environmental Services											
Operation, Maintenance and Aftercare of Landfill						€1,906,302.00					

Op & Mtce of Recovery & Recycling Facilities						€530,400.00					
Litter Management						€1,319,510.00					
Safety of Structures and Places						€628,353.00					
Operation of Fire Service						€6,856,581.00					
Water Quality, Air and Noise Pollution						€516,786.00					
BALLYNACARRICK PHASE I & 2 RESTORATION											€1,929,555.00
Bundoran Fire Station			€1,025,600.00								
Ballyshannon Fire Station			€821,600.00								
Glencolmcille Fire Station			€600,000.00								
Recreation and Amenity											
Operation and Maintenance of Leisure Facilities						€1,248,528.00					
Operation of Library and Archival Service						€3,636,322.00					
Op, Mtce & Imp of Outdoor Leisure Areas						€1,356,388.00					
Operation of Arts Programme						€1,803,708.00					
Ballybofey/Stranorlar Leisure Centre								€7,023,505.00			
BUNCRANA SWIM POOL COMM LEISURE CNTR RE-FURB 06								€6,200,000.00			
Agriculture, Education, Health and Welfare											
Operation and Maintenance of Piers and Harbours						€1,655,976.00					
Veterinary Service						€610,794.00					
Educational Support Services						€1,072,952.00					
Rannagh Pier								€2,300,000.00			
Rathmullen Pier Refurbishment			€2,600,000.00								
Portsalon Pier Refurbishment			€1,400,000.00								
Inver Pier			€2,200,000.00								
Groyne at Magheraroarty			€500,000.00								
Lifeboat Berth at Buncrana			€500,000.00								
Bunagee Pier Extension			€1,000,000.00								
Leenan Pier			€1,000,000.00								
Gola Island Pier			€1,000,000.00								
Miscellaneous Services											
Profit/Loss Machinery Account						€6,179,931.00					
Adminstration of Rates						€8,156,812.00					
Local Representation/Civic Leadership						€1,172,147.00					
Motor Taxation						€1,825,145.00					
Agency & Recoupable Services	€1,452,563.00					€6,402,603.00					
Dublin City Council											
Housing & Building											
A01-Maintenance/Improvement of LA Housing	€2,195,121.00					€60,000,000.00					
A02-Housing Assessment, Allocation and Transfer						€5,500,000.00					
A03-Housing Rent and Tenant Purchase Administration						€9,900,000.00					

A04-Housing Community Development Support					€20,900,000.00				
A05-Administration of Homeless Service	€32,106,759.00				€76,300,000.00				
A06-Support to Housing Capital & Affordable Prog.					€24,300,000.00				
A07-RAS Programme	€5,817,883.00				€29,600,000.00				
A08-Housing Loans					€15,700,000.00				
A09-Housing Grants					€9,300,000.00				
A12 - HAP Programme	€1,160,014.00								
O'DEVANEY GARDENS PPP				€9,000,000.00					
ST MICHAELS ESTATE PPP				€20,000,000.00					
25/177 North King Street (BERESFORD ST/NORTH KING)				€8,700,000.00					
BELCAMP SITE C (BELCAMP GR/BELCAMP CRES)			€4,235,000.00						
CORNAMONA (CORNAMONA COURT REDEVEL)				€9,250,000.00					
BELCAMPE SITE B			€2,000,000.00						
Mourne Road				€7,000,000.00					
Poppintree Site			€5,000,000.00						
Cherry Orchard Site				€6,000,000.00					
St. Helena's Drive				€10,000,000.00					
GROVE LANE			€875,000.00						
PIGEON HOUSE ROAD			€1,250,000.00						
Dominick St						€27,399,999.00			
Croke Villas						€11,725,000.00			
Fall Arrest Systems 2014-2016						€500,000.00			
BASIN STREET FLATS REFU						€750,000.00			
CASTLEFORBES						€5,700,000.00			
CHARLEMONT AREA URBAN FRAMEWORK PLA						€4,700,000.00			
DOLPHIN HOUSE FEASIBILITY STUDY						€19,500,000.00			
ST TERESA'S GDNS REDEV (PROCUREMENT OF)						€17,000,000.00			
REDEVELOPMENT OF BUTTERCUP PARK						€10,265,500.00			
ST BRICANS PARK						€2,000,000.00			
PARKVIEW, POPPINTREE, BALBUTCHER LANE, BALLYMUN, DUBLIN 11						€6,700,000.00			
SPECIAL NEEDS ADAPT-TRAVELLER SPEC ACCOM						€700,000.00			
FEASIBILITY OF LAND FOR DEVELOPMENT - TRAVELLERS						€3,100,100.00			
KYLEMORE GROVE REBUILDS						€501,840.00			
ST MARGARETS PARK DAY HOUSE UPGRADE						€2,179,200.00			
BUNRATTY ROAD PHASE 3						€13,500,000.00			
ST. MARY'S PLACE						€6,500,000.00			
CLUID - DUNMANUS						€1,406,697.00			
PETER MCVERRY TRUST - ST . AGATHAS						€1,170,000.00			
ST DOMINICS REDEVELOPMENT						€675,779.00			
CRAMPTON BUILDINGS REDEVELOPMENT						€6,000,000.00			
PRIORY HALL SECURITY & MISC CHARGES						€44,000,000.00			

FOCUS - CALLS FOR PROPOSALS 2015								€549,800.00			
PETER MCVERRY TRUST - CALLS FOR PROPOSALS 2015								€1,091,125.00			
BALCURRIS PARK PHASE D (BRL)										€1,942,278.00	
SILLOGUE AVENUE DRAINAGE (BRL)										€1,682,435.00	
FOCUS - CALLS FOR PROPOSALS 2014										€850,202.00	
SILLOGUE 6										€14,155,830.00	
SILLOGUE 1C										€1,303,591.00	
DEMOL OF SH_8B_CON8										€1,133,600.00	
BOILER HOUSE DEMOLITION / REFURB AS REDISCOVERY CENTRE										€1,381,600.00	
SILLOGUE 4 PYRITE REMEDIAL WORKS										€17,000,000.00	
105A SILLOGUE 8 CRECHE (BRL)										€1,683,769.00	
AVILA PARK										€1,164,580.18	
MAXWELL ROAD										€2,250,000.00	
CLUID, EMERALD										€5,378,652.00	
HAIL - CALLS FOR PROPOSALS 2014										€975,000.00	
HAIL - CALLS FOR PROPOSALS 2015										€1,739,011.00	
BRL										€800,000.00	
DEMOL OF PLUNKETT TOWER - CON9										€2,450,000.00	
CHAS FR SCULLY HSE CONSTRUCTION										€17,341,141.00	
SOPHIA - 61/62 SEAN MCDERMOTT STREET										€698,493.00	
Road Transportation and Safety											
B03-Regional Road - Maintenance and Improvement						€5,900,000.00					
B04-Local Road - Maintenance and Improvement	€6,028,546.00					€26,600,000.00					
B05-Public Lighting						€9,600,000.00					
B06-Traffic Management Improvement	€795,220.00					€19,500,000.00					
B08-Road Safety Promotion/Education						€3,200,000.00					
B09-Maintenance & Management of Car Parking						€11,300,000.00					
B10-Support to Roads Capital Prog.						€3,600,000.00					
B11-Agency & Recoupable Services						€2,600,000.00					
S2S PHASE TWO			€5,000,000.00								
BLACKHORSE AVENUE - SECT 2, RD IMPROV SCHEME								€2,182,000.00			
TRANSPORT ASSET MANAGEMENT SYSTEM (TAMS)								€4,996,522.00			
FIBRE OPTIC NETWORK PROJECT								€2,076,497.00			
HEUSTON TO CHAPELIZOD GREENLINK CYCLE ROUTE								€4,500,000.00			
DPTIM CIVIL INTERVENTIONS								€800,000.00			
CYCLE SAFETY INTERVENTIONS								€803,961.00			
TRAFFIC CONTRACTED WORKS - NON VATABLE								€500,000.00			
SANDYFORD(CLONSKEAGH) TO CITY CENTRE								€20,000,000.00			
CYCLE ROUTE								€500,000.00			
SOUTHCAMPSHIRE CYCLEWAY								€500,000.00			
CYCLE PARKING								€500,000.00			

S2S CYCLE/WALKWAY SCHEME - BULL ROAD TO CAUSEWAY ROAD								€6,600,000.00			
CHAPELIZOD BYPASS BUS LANE WIDENING								€2,300,000.00			
CLONTARF TO CITY CENTRE								€7,200,000.00			
Rialto Area Improvement Scheme (Phase 1)								€910,000.00			
BALCURRIS ROAD EXTENSION - BRL			€1,383,000.00								
BALBUTCHER LANE NORTH REALIGNMENT - BRL			€717,000.00								
SILLOGUE AVENUE MAIN STREET - BRL			€503,000.00								
ST MARGARETS LINK ROAD -BRL			€1,975,000.00								
FORBES STREET PEDESTRIAN AND CYLIST BRIDGE				€17,000,000.00							
ROYAL CANAL PREMIUM CYCLE ROUTE PHASE 2											
SHERIFF ST TO NTH			€3,840,000.00								
NEWCOMMEN BRIDGE WIDENING			€1,770,000.00								
DODDER CYCLIST AND PEDESTRIAN IMPROVEMENTS				€12,300,000.00							
LIFFEY CYCLE ROUTE				€15,000,000.00							
DODDER BRIDGE					€21,000,000.00						
CARRIG LINK ROAD - BRL			€1,421,000.00								
THOMAS ST/ JAMES ST QBC ENHANCEMENT SCHEME										€4,200,000.00	
CLONSHAUGH ROAD										€13,000,000.00	
BLACKHORSE AVE IMPROVEMENT SCHEME (NEXT PHASE)										€2,656,022.00	
TRAFFIC CONTROL ROOM UPGRADE										€1,376,507.00	
NTA FUNDED CARRIAGEWAY RENEWAL WORKS - PACKAGE 1										€2,990,000.00	
CUSTOM HOUSE QUAY CONTR-FLOW										€600,000.00	
SWORDS SUPER QBC										€834,734.00	
BEAVER ROW FOOTBRIDGE REFURBISHMENT										€500,000.00	
SWORDS ROAD QBC										€2,550,000.00	
CONSTRUCTION SUPERVISION - GRAFTON ST WORKS										€4,000,000.00	
KILMAINHAM CIVIC SPACE										€2,300,000.00	
REAL TIME PASSENGER INFORMATION SYSTEM										€8,720,168.00	
Water Services											
C01-Operation and Maintenance of Water Supply						€32,300,000.00					
C02-Operation and Maintenance of Waste Water Treatment						€16,900,000.00					
C03-Collection of Water and Waste Water Charges						€700,000.00					
C07-Agency & Recoupable Services						€3,000,000.00					
C08-Local Authority Water and Sanitary Services						€11,100,000.00					
SANDYMOUNT FLOOD DEFENCES PHASE 1 & 2			€600,000.00								

CLONTARF FLOOD RELIEF			€3,260,000.00								
SURFACE WATER ASSET MANAGEMENT SYSTEM			€2,000,000.00								
SURFACE WATER NETWORK IMPROVEMENT WORKS			€2,000,000.00								
SILLOGUE GARDENS -BRL PROJECT			€2,500,000.00								
DODDER FLOOD WORKS PHASES 2 TO 0								€4,000,000.00			
CAMPSHIRES FLOOD PROTECTION PROJECT								€2,000,000.00			
RIVER WAD STUDY AND CONSTRUCTION WORKS								€3,200,000.00			
FLOOD ALLEVATION FLEET								€2,000,000.00			
Eastern River Basin District Study								€15,750,000.00			
Flood Resilient City								€3,000,000.00			
S2S Phase 1								€7,000,000.00			
DODDER FLOOD RISK MGMEN											€1,150,000.00
Development Management											
D01-Forward Planning						€4,500,000.00					
D02-Development Management						€6,500,000.00					
D03-Enforcement						€2,200,000.00					
D04-Op & Mtce of Industrial Sites & Commercial Facilities	€860,361.00					€9,400,000.00					
D05-Tourism Development and Promotion	€1,229,073.00					€1,900,000.00					
D06-Community and Enterprise Function	€5,453,418.00					€6,400,000.00					
D08-Building Control						€1,400,000.00					
D09-Economic Development and Promotion						€5,300,000.00					
D11-Heritage and Conservation Services						€1,600,000.00					
HENRIETTA STREET 1916			€2,800,000.00	€10,000,000.00							
DOCKLANDS PUBLIC REALM								€1,900,000.00			
MOTOR TAX OFFICE - SUB LEASES								€638,487.00			
BALLYMUN CIVIC CENTRE - RECONFIGURATION WORKS								€899,000.00			
Digital Hub 7&8 Thomas Street & 1 Crane Street								€7,000,000.00			
MARKET REFURBISHMENT PROJECT (PHASE 2)								€5,200,000			
Ballymun Shopping Centre											€7,252,393.00
EXPANSION OF BIKE SCHEMES											€510,000.00
ACQUISITION OF 12 EARL STREET SOUTH DUBLIN 8											€3,780,000.00
ACQUISITION OF DALYMOUNT PARK											€2,700,000.00
REFURBISHMENT WORKS ON MARKETS											€3,780,000.00
ACQUISITION OF TOLKA PARK											
Environmental Services											
E01-Operation, Maintenance and Aftercare of Landfill						€4,600,000.00					
E02-Op & Mtce of Recovery & Recycling Facilities						€4,200,000.00					
E04-Provision of Waste to Collection Services						€3,700,000.00					

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Ballyfermot Leisure Centre											€30,000,000.00
Agriculture, Education, Health and Welfare											
G04-Veterinary Service						€600,000.00					
G05-Educational Support Services						€2,300,000.00					
Miscellaneous Services											
H03-Adminstration of Rates						€48,800,000.00					
H04-Franchise Costs						€1,100,000.00					
H05-Operation of Morgue and Coroner Expenses						€3,200,000.00					
H07-Operation of Markets and Casual Trading						€1,400,000.00					
H09-Local Representation/Civic Leadership						€4,900,000.00					
H10-Motor Taxation						€8,200,000.00					
H11-Agency & Recoupable Services						€900,000.00					
Customer Services Centre								€500,000.00			
RELOCATION OF CITY MORGUE								€1,700,000.00			
IS INFRASTRUCTURE PROJECT								€4,310,000.00			
Dun Laoghaire Rathdown County Council											
Housing & Building											
Cromlech Close, Kilternan								€3,630,000.00			
The Village Stepside (Social)								€520,000.00			
Clontibret House			€860,000.00								
Rochestown House Phase 2 Block 1								€3,970,000.00			
Rochestown House - Phase 3			€2,850,000.00								
Acquisitions of Properties for Social Housing								€3,920,000.00			
Housing Development on Pottery Road			€720,000.00								
Sallynoggin Community Centre - Site			€1,800,000.00								
CAS - 5-13 Monkstown Circle			€2,230,000.00								
Glendruid Grouped Housing Scheme											€970,000.00
Emergency Traveller Relocation								€650,000.00			
Broadford Rise				€5,100,000.00							
Fitzgerald Park				€12,010,000.00							
Georges Place Rapid Delivery Housing			€2,230,000.00								
Glenamuck TAU			€1,750,000.00								
Hazelbrook Standard Build Rapid Delivery Housing				€5,630,000.00							
Rosemount Court				€11,330,000.00							
Sallynoggin Park Corner Site - 49			€820,000.00								
St Michaels Terrace			€1,340,000.00								
Temple Hill			€1,000,000.00								
A01 Maintenance and Improvement of LA Housing Units						€9,927,000.00					
A02 Housing Assessment, Allocation & Transfer						€1,395,000.00					
A03 Housing Rent and Tenant Purchase Administration						€1,452,000.00					

A04 Housing Community Development support						€609,000.00					
A05 Administration of Homeless Service	€2,010,000.00					€2,794,000.00					
A06 Support to Housing Capital Prog.						€6,304,000.00					
A07 RAS Programme	€918,000.00					€9,133,000.00					
A08 Housing Loans						€1,520,000.00					
A09 Housing Grants						€1,373,000.00					
Road Transportation and Safety											
Leopardstown Link Road & Roundabout Reconfiguration								€8,500,000.00			
ESB Link Road				€7,800,000.00							
N11 Junctions Upgrades								€3,000,000.00			
Frascati Road, Blackrock										€5,120,000.00	
Burton Hall Road Extension										€3,000,000.00	
Pottery Road								€13,000,000.00			
Stillorgan Village Movement Framework Plan			€3,500,000.00								
Blackglenn Road (including Lamb's Cross) Interim Works								€12,400,000.00			
Foxrock Village Car Park								€650,000.00			
Cherrywood SDZ - Provision of direct / dedicated walking / cycling link between Bray and Cherrywood SDZ area			€800,000.00								
Pavement Improvement Programme			€500,000.00								
Road & Footpath Improvement			€1,998,000.00								
Traffic management / sustainable travel (Sandyford UFP)			€3,600,000.00								
Traffic/Road Safety Improvement Schemes (development levies only) - 2016-2018			€5,000,000.00								
Bracken Link Road				€6,100,000.00							
Brennanstown Road			€1,000,000.00								
Cherrywood SDZ to Sandyford BD walking & cycling link			€1,000,000.00								
Deepwell, Blackrock Pedestrian / Cycle Link			€750,000.00								
Dun Laoghaire Town Centre - Car Parking & VMS Signage			€500,000.00								
Greenways (Cornelscourt to Cherrywood Greenway)								€710,000.00			
Kiltarnan / Glenamuck LAP assoc. works (ex S.49 sch)			€5,000,000.00								
M50 Foot / Cycle Bridge			€3,980,000.00								
M50 traffic and demand management measures			€500,000.00								
Sandyford UFP Traffic Mgmt / Sustainable Travel			€3,600,000.00								
Strategic Transportation Feasibility Studies			€500,000.00								
B01 NP Road - Maintenance and Improvement						€699,000.00					

B03 Regional Road - Maintenance and Improvement						€2,438,000.00					
B04 Local Road - Maintenance and Improvement	€917,000.00					€9,768,000.00					
B05 Public Lighting						€5,289,000.00					
B06 Traffic Management Improvement						€4,072,000.00					
B08 Road Safety Promotion & Education						€1,105,000.00					
B09 Car Parking						€2,795,000.00					
B10 Support to Roads Capital Prog						€1,317,000.00					
B11 Agency & Recoupable services						€666,000.00					
Water Services											
WSIP Carysfort/Maretime Stream											€8,600,000.00
Old Conna Ave drainage scheme											€2,104,000.00
Glenavon Park Online Attenuation			€1,000,000.00								
Kilbogget Park Online Attenuation			€1,264,000.00								
C01 Water Supply						€5,532,000.00					
C02 Waste Water Treatment						€2,667,000.00					
C08 Local Authority Water and Sanitary Services						€3,425,000.00					
Development Management											
D01 Forward Planning	€997,000.00					€2,121,000.00					
D02 Development Management						€4,382,000.00					
D03 Enforcement						€744,000.00					
D06 Community and Enterprise Function						€1,424,000.00					
D08 Building Control						€969,000.00					
D09Economic Development and Promotion						€2,697,000.00					
D10 Property Management						€884,000.00					
Environmental Services											
Smart Bins											€1,775,000.00
Shanganagh Crematorium			€3,500,000.00								
E01 Landfill Operation and Aftercare						€4,852,000.00					
E02 Recovery & Recycling Facilities Operations						€1,673,000.00					
E03 Waste to Energy Facilities Operations						€872,000.00					
E05 Litter Management						€1,573,000.00					
E06 Street Cleaning						€5,645,000.00					
E07 Waste Regulations,monitoring and enforcement						€725,000.00					
E09 Maintenance of Burial Grounds						€2,023,000.00					
E11 Operation of Fire Service						€13,945,000.00					
Recreation and Amenity											
Park Lodge Peoples Park											€2,800,000.00
Dun Laoghaire Baths Interim Works Phase I											€1,960,000.00
Stonebridge Road Car Park, Paths and Changing Rooms			€500,000.00								
Marlay Park Courtyard Phase Two								€1,100,000.00			
Quinn's Road Shankill Indoor Sports Hall								€1,600,000.00			
Glenalbyn Pool Replacement				€11,563,000.00							

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A01 Maintenance & Improvement of LA Housing Units						€9,587,302.00					
A02 Housing Assessment, Allocation and Transfer						€1,162,933.00					
A03 Housing Rent and Tenant Purchase Administration						€1,346,784.00					
A04 Housing Community Development Support						€1,563,263.00					
A05 Administration of Homeless Service						€2,698,389.00					
A06 Support to Housing Capital Prog.						€7,656,982.00					
A07 RAS Programme						€15,914,265.00					
A08 Housing Loans						€4,941,372.00					
A09 Housing Grants						€2,442,546.00					
Road Transportation and Safety											
Bridge Rehabilitation			€1,200,000.00								
Estension of S2S Cycle Route Extension, Sutton to Malahide			€1,000,000.00								
LED Energy Reduction Project			€1,500,000.00								
Signals and Toucan Crossings in Urban areas			€600,000.00								
Royal Canal Cycleway - Phase 2&3				€7,900,000.00							
Kilshane Cross			€2,300,000.00								
Bridge at Back Road, Malahide								€800,000.00			
Castle Mills Access Road, Balbriggan								€1,500,000.00			
Donabate Road								€16,200,000.00			
Hole in the Wall Road, Baldoyle								€3,100,000.00			
Pedestrian/Cycleway Broadmeadow Estate								€6,200,000.00			
Mulhuddart Interchange Upgrade										€8,100,000.00	
Holywell Link Road/Holywell Pedestrian Link										€1,200,000.00	
N2 - N3 Tyrellstown to Cherryhound Interchange										€600,000.00	
B03 Regional Road - Maintenance and Improvement	€600,000.00										
B03 Regional Road - Maintenance and Improvement						€6,794,198.00					
B04 Local Road - Maintenance and Improvement						€7,833,560.00					
B05 Public Lighting						€4,928,748.00					
B06 Traffic Management Improvement						€2,171,744.00					
B08 Road Safety Promotion & Education						€1,053,754.00					
B09 Car Parking						€805,717.00					
B10 Support to Roads Capital Prog						€1,744,430.00					
Water Services											
Portrane Canal Works (Surface Water)								€500,000.00			
Water Service Regional Training Group								€700,000.00			
C02 Waste Water Treatment	€600,000.00										
C01 Water Supply						€11,304,426.00					
C02 Waste Water Treatment						€6,988,779.00					

C03 Collection of Water and Waste Water Charges						€514,318.00					
C06 Support to Water Capital Programme						€2,039,114.00					
C08 Local Authority Water and Sanitary Services						€1,218,201.00					
Development Management											
Enterprise Centres			€1,800,000.00								
Fry Model Railway Casino			€1,000,000.00								
Stephenstown Industrial Estate			€900,000.00								
Acquisition of Land at Cherryhound								€6,000,000.00			
College Business and Technology Park											
Buzzardstown								€700,000.00			
Damastown Industrial Estate								€900,000.00			
SICAP								€900,000.00			
D01 Forward Planning						€3,529,216.00					
D02 Development Management						€5,410,997.00					
D03 Enforcement						€789,158.00					
D04 Industrial and Commercial Facilities						€1,642,011.00					
D05 Tourism Development and Promotion						€598,187.00					
D06 Community and Enterprise Function						€1,995,394.00					
D08 Building Control						€997,030.00					
D09 Economic Development and Promotion						€2,715,793.00					
D10 Property Management						€724,783.00					
Environmental Services											
Dunsink Landfill Restoration and Development			€500,000.00								
Balgriffin New Burial Ground (Cemetery Extension)								€1,900,000.00			
Emergency coastal protection works								€600,000.00			
Balleally Landfill Restoration & Development								€4,800,000.00			
Nevitt Landfill								€2,800,000.00			
E01 Landfill Operation and Aftercare						€7,007,166.00					
E02 Recovery & Recycling Facilities Operations						€3,097,604.00					
E03 Waste to Energy Facilities Operations						€960,785.00					
E05 Litter Management						€964,129.00					
E06 Street Cleaning						€5,981,591.00					
E07 Waste Regulations, Monitoring and Enforcement						€1,037,972.00					
E09 Maintenance of Burial Grounds						€2,257,969.00					
E10 Safety of Structures and Places						€1,498,468.00					
E11 Operation of Fire Service						€18,366,834.00					
E13 Water Quality, Air and Noise Pollution						€919,711.00					
Recreation and Amenity											
Lusk Integrated Facility (DOES)			€1,200,000.00								
Balbrigan Swimming Pool (FCC's Contribution)			€750,000.00								

Kellystown/Porterstown School Site (DOES)			€1,600,000.00								
Castlelands Recreation Centre (DOES)								€2,500,000.00			
Kinsealy/Melrose Community Projects								€1,900,000.00			
Bremore All-weather Facility											€1,100,000.00
Balbriggan Community College Sports Hall (DOES)								€1,200,000.00			
Donabate Library								€750,000.00			
St Catherine's Park								€700,000.00			
Tyrellstown Park								€1,000,000.00			
Malahide Tourism Project								€700,000.00			
Newbridge Demesne (Upgrade Visitor Facilities)			€1,500,000.00								
Malahide Castle Renovations			€500,000.00								
Swords Cultural Quarter			€3,000,000.00								
F03 Outdoor Leisure Areas Operations	€1,300,000.00										
F01 Leisure Facilities Operations						€2,304,428.00					
F02 Operation of Library and Archival Service						€11,511,644.00					
F03 Outdoor Leisure Areas Operations						€16,329,478.00					
F04 Community Sport and Recreational Development						€3,809,522.00					
F05 Operation of Arts Programme						€6,846,063.00					
Agriculture, Education, Health and Welfare											
G05 Educational Support Services								€1,008,872.00			
Miscellaneous Services											
Refurbishment of County Hall								€900,000.00			
H03 Administration of Rates						€10,007,840.00					
H04 Franchise Costs						€547,884.00					
H09 Local Representation & Civic Leadership						€1,982,527.00					
H11 Agency & Recoupable Services						€826,542.00					
Galway City Council											
Housing & Building											
SHIP – 1:4 TUI BHRIAN										€720,000.00	
SHIP – PORTFOLIO 4 UNITS							€550,000.00				
B'MONEEN RD – PHASE 1			€3,200,000.00								
B'MONEEN RD – PHASE 2				€11,700,000.00							
A01 – Maint of LA Housing						€6,790,009.00					
A03 – Housing Rent Admin						€555,968.00					
A05 – Homeless Services						€2,007,196.00					
A06 – Support to Hsg Capital						€746,367.00					
A07 – RAS Programme						€6,319,996.00					
A08 – Housing Loans						€1,641,201.00					
A09 – Housing Grants						€634,566.00					
Road Transportation and Safety											
N6 CORRIDOR ENHANCEMENT							€14,000,000.00				
LOUGH ATALIA BRIDGE WRKS							€2,100,000.00				
B03 – Regional Roads - Maint						€2,683,724.00					

B04 – Local Roads - Maint						€2,446,448.00					
B05 – Public Lighting						€1,763,054.00					
B06 – Traffic Management						€3,106,923.00					
B09 – Car Parking						€1,107,289.00					
Water Services											
C01 – Water Supply						€2,580,403.00					
C02 – Waste Water Treatment						€974,206.00					
C03 – Collect Water Charges						€686,226.00					
Development Management											
B'FOYLE / CASTLEGAR CENTRE							€6,000,000.00				
D01 – Forward Planning						€533,283.00					
D02 – Development Management						€685,940.00					
D06 – Community & Enterprise						€1,098,754.00					
Environmental Services											
E01 – Landfill Aftercare						€1,298,967.00					
E04 – Composting Facility						€973,104.00					
E06 – Street Cleaning						€2,242,956.00					
E09 – Burial Grounds						€738,543.00					
E11 – Operation of Fire Service						€4,378,382.00					
Recreation and Amenity											
WESTSIDE SPORTS CAMPUS										€1,750,000.00	
F01 – Leisure Facilities Ops						€2,397,599.00					
F02 – Library & Archival Service						€1,634,739.00					
F03 – Outdoor Leisure Area Ops						€3,413,663.00					
F04 – Sport & Recreation Devs						€2,628,906.00					
F05 – Arts Programme						€4,461,011.00					
Agriculture, Education, Health and Welfare											
NA											
Miscellaneous Services											
H03 – Administration of Rates						€6,837,379.00					
H09 – Local Reps & Civic Leaders						€912,789.00					
H11 – Agency & Recoup Service						€1,828,131.00					
Galway County Council											
Housing & Building											
Weir Road				€5,800,000.00							
Gilmartin Road				€8,000,000.00							
Garbally Drive			€1,600,000.00								
Dunlo Hill (AHB Cluid)			€2,759,443.00								
Letterfrack - (AHB Cluid)			€2,866,793.00								
Mountbellew (AHB Mountbellew)			€824,250.00								
Claregalway (AHB - Claregalway)			€1,980,000.00								
Gilmartin Road Urban Renewal Project				€7,800,000.00							
Rurals 2015			€980,000.00								
House Acquisitions - 59 No.				€7,633,500.00							
Maintenance & Improvement of La Housing Units						€3,862,466.00					
Housing Assessment, Allocation and Transfer						€527,192.00					

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Cap-N66 Gort To Peterswell Section 2 Gc/15/12533 Cap-N18 Rocklands To Creganna Mor Gc/15/12585											€1,578,870.00
Cap-N18 Ardrahan To Lisatunny Gc/15/12654 Cap-N63 Abbeyknockmoy To Annagh Hill Cap-Signature Discover Point Derrigimlagh Waw 2015 Cap-Dunkellin River & Aggard Stream Flood Relief Cap-N6 Galway To East Ballinasloe Cap-N18 Gort-Crusheen Cap-N6 Ballinasloe To Athlone N17 Carrownurlaur Realignment 10/5982 2011 N67 Ballinderreen/Kinvara Realig 11/7515 2011-2014 Cap - Rehab Of Gal, Sligo & Mayo Bridges 11/8147 2011-12							€2,570,922.00 €7,000,000.00 €1,200,000.00 €5,000,000.00				€226,190,996.00 €185,139,693.00 €177,050,612.00 €4,245,427.00 €1,409,922.00 €2,264,755.00
Water Services											
Admin of Group and Private Installations						€3,312,973.00					
Development Management											
Forward Planning Development Management Enforcement Tourism Development and Promotion Community and Enterprise Function Economic Development and Promotion Cap - Heritage Athenry Conservation						€760,625.00 €2,101,524.00 €562,501.00 €1,222,188.00 €1,008,586.00 €1,367,064.00					
Environmental Services								€642,449.00			
Fire Station Tuam Recovery & Recycling Facilities Operations Litter Management Street Cleaning Maintenance of Burial Grounds Safety of Structures and Places Operation of Fire Service Fire Prevention Water Quality, Air and Noise Pollution Cap - Kilconnell Landfill Cap-Landfill Site Pollboy-Btc Cap - Energy Savings Fund			€1,300,000.00			€630,726.00 €1,077,512.00 €1,116,745.00 €531,047.00 €778,499.00 €10,517,574.00 €703,319.00 €547,961.00		€4,078,714.00 €855,841.00			€23,132,726.00
Recreation and Amenity											
Operation of Library and Archival Service Outdoor Leisure Areas Operations Community Sport and Recreational Development Agency & Recoupable Services Cap - Ballinasloe Library-Btc						€4,587,795.00 €615,018.00 €529,219.00 €1,538,916.00					€3,901,657.00

Cap-Greenstar Projects Fund								€921,140.00			
Agriculture, Education, Health and Welfare											
Land Drainage Costs						€599,657.00					
Operation and Maintenance of Piers and Harbours						€772,965.00					
Coastal Protection						€1,263,011.00					
Veterinary Service						€668,501.00					
Educational Support Services						€713,723.00					
Miscellaneous Services											
Profit & Loss Machinery Account						€1,475,619.00					
Adminstration of Rates						€5,723,232.00					
Local Representation & Civic Leadership						€1,238,747.00					
Motor Taxation						€1,992,170.00					
Agency & Recoupable Services						€1,963,103.00					
Pensions and Lump Sum Costs						€1,506,546.00					
Cap - Capital Building Fund											
- Council Chambers											€615,852.00
Kerry County Council											
Housing & Building											
Capital Hsg Prog - Park, Killarney			€3,370,733.00								
Capital Hsg Prog - Ardmoniel, Killorglin			€1,925,000.00								
Capital Hsg Prog - Bill Kinnerk Road, Tralee			€723,222.00								
Capital Hsg Prog - Lixnaw			€668,505.00								
Capital Hsg Prog - Killeen, Tralee			€3,018,316.00								
Capital Hsg Prog - Infill Sites, Listowel			€1,500,000.00								
Capital Hsg Prog - Infill Sites, Milltown			€1,948,085.00								
Capital Hsg Prog - Lohercannon				€10,000,000.00							
Capital Hsg Prog - Rathmore			€5,000,000.00								
Capital Hsg Prog - Kenmare			€3,900,000.00								
Regeneration - Crescent of 11 Housing Units, Croilar na Mhistealosh			€2,255,000.00								
Regeneration Amenity Facility - Tralee Boxing Club (CSP 2015)			€3,478,000.00								
Regeneration - Regenerate Bungalow Dingle Rd Halting Site			€500,000.00								
Regeneration - Hawley Park Car Park, Env Works & Traffic Mgt			€571,100.00								
Part V Social Hsg Kenmare			€505,000.00								
Part V Social Hsg Caherciveen			€1,037,249.00								
Vol Kingdom Housing Assoc Mitchels/Hawley Park			€1,956,141.00								
Vol Cluid Mitchels Boherbee Regeneration			€3,729,707.00								
Vol Cluid Armagh House, Killarney			€2,300,000.00								
Environment Improvement Scheme (Phase 1A Mitchels Ave)								€1,340,307.00			
Regneration - 3 Units at Clonmore Road 2014								€526,441.00			

Regeneration -Traveller Accom 4 Units								€925,000.00			
Vol Cluid Cahereen West Cisland GWSS								€2,404,000.00			
A01 Maintenance/Improvement of LA Housing						€6,058,490.00					
A02 Housing Assessment, Allocation and Transfer						€1,084,157.00					
A03 Housing Rent and Tenant Purchase						€1,344,595.00					
Administration						€778,410.00					
A05 Administration of Homeless Service											
A06 Support to Housing Capital & Affordable											
Prog.						€1,314,946.00					
A07 RAS Programme	€1,386,210.00					€7,717,941.00					
A08 Housing Loans						€1,798,805.00					
A09 Housing Grants						€2,350,963.00					
Road Transportation and Safety											
Tralee Northern Ring Road Development			€3,300,000.00								
N70 Coolroe Lwr to Glanbehy			€4,000,000.00								
N70 Waterville to Ballybrack			€700,000.00								
N70 Sneem to Blackwater Bridge				€8,250,000.00							
N70 Castlemaine to Milltown				€7,500,000.00							
Dingle Relief Road - Phase 4			€2,500,000.00								
N21 Castleisland ByPass								€32,192,000.00			
Tralee By Pass Bealagrellagh								€93,380,000.00			
N22 Cormaree Bridge Pavement Rehabilitation								€875,000.00			
N69 Listowel ByPass								€40,800,000.00			
N70 Kilderry Bends Improvement Scheme 2012								€9,895,000.00			
N71 Releagh to Letterdunane Realignment								€3,430,000.00			
N86 Tralee-An Daingean KY/09/4743								€69,360,000.00			
N86 Annascaul to Gortbreagoge								€8,350,000.00			
N86 Laspole to Mountoven								€11,500,000.00			
N69 Tarbert to County Boundary								€728,283.00			
N70 Carhan Bridge to Deelis Bridge								€1,000,000.00			
N70 Sneem to Drimnabeg (Design)								€556,777.00			
N70 Gleensk								€771,853.00			
N70 Loher								€1,920,774.00			
N70 Killorglin Southern Approach Strengthening								€1,597,146.00			
HCL N71 Muckcross Road Killarney								€900,000.00			
N72 Kilbonane								€1,400,000.00			
Tralee Ballylongford Shannon LNG								€1,600,000.00			
N21 Ballycarty-Castleisland											€31,834,149.00
N69 Rea to Tullig Realignment Scheme											€6,232,103.00
B01 NP Road - Maintenance and Improvement						€1,085,582.00					
B02 NS Road - Maintenance and Improvement						€2,283,422.00					
B03 Regional Road - Maintenance and											
Improvement						€5,949,560.00					

B04 Local Road - Maintenance and Improvement						€18,068,355.00					
B05 Public Lighting						€2,030,445.00					
B09 Maintenance & Management of Car Parking						€1,766,529.00					
B10 Support to Roads Capital Prog.						€2,636,072.00					
Water Services											
C01 Operation and Maintenance of Water Supply						€7,811,750.00					
C02 Operation and Maintenance of Waste Water Treatment						€2,897,861.00					
C03 Collection of Water and Waste Water Charges						€1,392,957.00					
C04 Operation and Maintenance of Public Conveniences						€877,593.00					
C05 Admin of Group and Private Installations						€656,385.00					
C06 Support to Water Capital Programme						€896,608.00					
Development Management											
SICAP Implementation Annual Prog 2016			€1,800,000.00					€1,229,178.00			
SICAP Implementation Annual Prog 2015								€1,500,000.00			
Wild Atlantic Way Viewing Points								€3,200,000.00			
Denny Site Tralee											
Economic Development Venture			€1,700,000.00								
D01 Forward Planning						€842,116.00					
D02 Development Management						€2,680,786.00					
D03 Enforcement						€1,116,223.00					
D05 Tourism Development and Promotion						€1,285,066.00					
D06 Community and Enterprise Function						€868,370.00					
D09 Economic Development and Promotion						€2,145,346.00					
Environmental Services											
Burial Ground Development			€500,000.00								
Kenmare Fire Station			€1,200,000.00								
Killarney Fire Station (Addition of Bays)			€530,000.00								
Restoration of Historic Landfills			€1,680,000.00								
Infrastructural Works at Transfer Stations (Pay per Weight)			€600,000.00								
Integrated Constructed Wetlands for Leachate Treatment NKL			€800,000.00								
NKL Capping of Phase 9								€730,000.00			
E01 Operation, Maintenance and Aftercare of Landfill						€2,921,786.00					
E02 Op & Mtce of Recovery & Recycling Facilities						€794,497.00					
E04 Provision of Waste to Collection Services						€607,270.00					
E05 Litter Management						€578,575.00					
E06 Street Cleaning						€2,538,223.00					

E09 Maintenance and Upkeep of Burial Grounds						€1,032,318.00					
E10 Safety of Structures and Places						€979,104.00					
E11 Operation of Fire Service						€5,804,255.00					
E12 Fire Prevention						€616,602.00					
E13 Water Quality, Air and Noise Pollution						€898,779.00					
Recreation and Amenity											
Active Travel Town Tralee								€2,270,000.00			
South Kerry Greenways grant allocation								€3,910,000.00			
F01 Operation and Maintenance of Leisure Facilities						€603,463.00					
F02 Operation of Library and Archival Service						€3,398,866.00					
F03 Op, Mtce & Imp of Outdoor Leisure Areas						€2,722,375.00					
F05 Operation of Arts Programme						€831,998.00					
Agriculture, Education, Health and Welfare											
Cliff Road Rossbeigh								€1,200,000.00			
G02 Operation and Maintenance of Piers and Harbours						€1,484,924.00					
G04 Veterinary Service						€680,767.00					
G05 Educational Support Services						€740,782.00					
Miscellaneous Services											
H03 Adminstration of Rates						€8,397,541.00					
H09 Local Representation/Civic Leadership						€1,589,087.00					
H10 Motor Taxation						€1,288,414.00					
H11 Agency & Recoupable Services						€3,460,284.00					
Kildare County Council											
Housing & Building											
Maintenance/Improvement of LA Housing						€8,410,343.00					
Housing Rent & Tenant Purchase Admin						€782,618.00					
Housing Community Development Support						€848,659.00					
Administration of Homeless Service						€2,118,666.00					
Support to Housing Capital & Affordable Prog						€5,325,966.00					
RAS Programme						€9,103,805.00					
Housing Loans						€2,680,386.00					
Housing Grants						€2,775,420.00					
House Purchases								€11,106,293.00			
RAS Revenue Surplus Fund								€3,135,500.00			
Social Housing Construction Programme											
Long Term Leasing	€520,000.00		€3,982,551.00								
Road Transportation and Safety											
Regional Road - Maintenance & Improvement						€7,768,752.00					

Local Road - Maintenance & Improvement						€15,951,558.00					
Public Lighting						€3,891,279.00					
Traffic Management Improvement						€1,101,816.00					
Road Safety Promotion/Education						€821,896.00					
Maintenance & Management of Car Parking						€2,368,675.00					
Support to Roads Capital Programme						€2,784,724.00					
NRO Carlow By-Pass								€5,912,799.00			
NRO Kilcullen-Carlow								€1,331,844.00			
NRO N7 Naas Rd Interchange/Widening								€668,438.00			
NRO Post Admin Costs								€2,063,649.00			
NRO Leinster Bridge Strengthening								€626,355.00			
Naas Sallins Rd/Monread Rd Roundabout								€1,001,335.00			
NTA Main Street Bus Stops Naas								€616,126.00			
NRA Network annual allocation			€1,950,000.00								
M7 Osberstown Interchange & Sallins By-Pass				€10,000,000.00							
Water Services											
Operation & Maintenance of Water Supply						€4,699,775.00					
Operation & Maint of Waste Water Treatment						€4,709,616.00					
Collection of Water and Waste Water Charges						€516,436.00					
Support to Water Capital Programme						€1,259,137.00					
Morell Surface Water Scheme			€2,000,000.00								
Development Management											
Forward Planning						€1,352,452.00					
Development Management						€3,638,864.00					
Enforcement						€837,201.00					
Community & Enterprise Function						€2,691,786.00					
Unfinished Housing Estates						€978,309.00					
Economic Development & Promotion						€1,168,133.00					
Heritage and Conservation Services						€538,582.00					
Environmental Services											
Operation, Maintenance & Aftercare of Landfill						€1,014,514.00					
Litter Management						€1,489,637.00					
Street Cleaning						€2,337,584.00					
Waste Regs, Monitoring & Enforcement						€16,714,711.00					
Maintenance & Upkeep of Burial Grounds						€800,654.00					
Safety of Structures & Places						€602,110.00					
Operation of Fire Service						€5,146,852.00					
Water Quality, Air and Noise Pollution						€1,090,770.00					
Recreation and Amenity											
Operation & Maintenance of Leisure Facilities						€1,326,048.00					
Operation of Library and Archival Service						€6,876,634.00					
Op. Mtce & Imp of Outdoor Leisure Areas						€1,495,986.00					

Community Sport and Recreational Development						€1,271,326.00					
Operation of Arts Programme						€831,348.00					
Athy Community Library								€700,000.00			
Agriculture, Education, Health and Welfare											
Veterinary Service						€671,378.00					
Educational Support Services						€800,867.00					
Miscellaneous Services											
Administration of Rates						€9,125,447.00					
Local Representation / Civic Leadership						€2,428,021.00					
Motor Taxation						€1,807,861.00					
Agency & Recoupable Services						€718,291.00					
Dominican Church and Lands Acquisition								€690,000.00			
Newbridge Town Hall								€603,725.00			
Kilkenny County Council											
Housing & Building											
Construction of 8 Units Gaol Road								€808,372.00			
CAS2015 VH81 Focus Ireland - Purchases								€500,000.00			
CAS Project at Brooke House, Thomastown			€982,399.00								
CAS Project at Friary Walk Callan 12 units			€1,488,011.00								
CAS 2015 VH79 SOS Cashel Downs			€500,000.00								
CAS 2015 VH82 Good Shepherd Centre			€1,200,000.00								
CAS 2015 VH84 Camphill - Nimble Spaces			€2,200,000.00								
CAS 2015 VH85 Good Shepherd Centre			€666,000.00								
CAS 2015 VH86 Cluid HA -			€606,000.00								
CAS 2015 VH87 Camphill - Ballytobin			€514,361.00								
Turnkey - Ballybough St. Newpark & units			€1,598,625.00								
115H689C St. Catherine's HS Phase 2 (4 units)			€994,111.00								
Land Acquisition - Housing			€1,000,000.00								
21 units at The Butts, Kilkenny			€3,300,000.00								
30 units at Vicar Street, Kilkenny			€4,500,000.00								
30 units at Bolton, Callan, Co Kilkenny			€4,200,000.00								
18 units at Donaguile, Castlecomer			€2,600,000.00								
17 units at Robertshill, Kilkenny			€2,450,000.00								
A01- Maintenance/Improvement of LA Housing						€3,488,179.00					
A03 - Housing Rent & Tenant Purchase											
Administration						€622,292.00					
A05 - Administration of Homeless Service						€606,258.00					
A06 - Support to Housing Capital Programme						€655,205.00					
A07 - RAS Programme	€825,000.00					€6,144,197.00					
A08 - Housing Loans						€1,342,627.00					
A09 - Housing Grants						€1,806,178.00					
Road Transportation and Safety											
Kilkenny Northern Ring Road Extension				€14,000,000.00							
N76 Callan Road Realignment				€8,300,000.00							

Agriculture, Education, Health and Welfare											
NA											
Miscellaneous Services											
H03 - Administration of Rates						€3,588,732.00					
H09 - Local Representation 7 Civic Leadership						€1,190,226.00					
H10 - Motor Taxation						€764,349.00					
H11 - Agency Services 7 Recoupable Services						€1,554,502.00					
Laois County Council											
Housing & Building											
A01 Maintenance/Improvement											
LA Housing						€3,487,124.00					
A03 Housing Rents and Tenant Purchase											
Administration						€510,821.00					
A06 Support to Housing Capital Programme						€1,072,199.00					
A07 RAS Programme						€2,029,305.00					
A08 Housing Loans Programme						€2,206,435.00					
A09 Housing Grants						€999,614.00					
Conniberry Way 33 Houses (0115184C)				€5,358,529.00							
Shannon St, Mountrath (0115232C)			€1,025,300.00								
Pattinson Estate, Mountmellick (0115233C)			€1,129,095.00								
Gieann na Glaise, Ballyroan			€1,713,970.00								
Ballymorris, Portarlinton (29)			€4,616,711.00								
Respond Development (CAS) Abbeyleix Rd, Portlaoise (0128039C)			€2,500,000.00								
Oaklee Housing Trust Development St. Fintans Hospital, Portlaoise. (0128038C)			€760,000.00								
Mooreville, Rathdowney (6 units)			€720,000.00								
House purchases 2015 (30 units)								€3,083,313.00			
CAS Cluid 2015 (16 acquisitions)								€2,168,423.00			
Clodiagh Way Clonaslee (6 units) (0115229C)											€710,326.00
House Purchases 2014 (17 units) (01555230C)											€1,997,646.00
Cluid Dev Colliers Lane, Portlaoise (0128022C)											€8,339,496.00
Respond Dev, Abbeyleix Rd, Portlaoise (land loan) (0128006C)											€1,047,661.00
Road Transportation and Safety											
B03 Regional Roads – Maintenance & Improvement						€4,072,505.00					
B04 Local Road – Maintenance & Improvement						€5,267,712.00					
B05 Public Lighting						€1,249,537.00					
B08 Road Safety Engineering Improvement						€582,992.00					

B10 Support to Roads Capital Prog. N80 Coolnagowle to Maidenhead Scheme Portlaoise Southern Circular Portlaoise Junctions Upgrade Ext of Carlow Northern Relief Road. (0222015C) 2015 HD Pavements Renewals (022085C) 2014 HD Payments Renewals (022080C) Specific Improvement Grant L-2133-59 Borris Road Portlaoise. (0224009C) Durrow Urban and Village Renewal (0435028C) Portlaoise to Castletown/Cullahill LS 00 110 (0221005C) N7 Castletown to Nenagh (LS00100) (0221035C)			€5,000,000.00 €5,000,000.00			€534,220.00		€750,000.00 €2,800,000.00 €730,000.00			€540,000.00 €4,753,000.00 €572,000.00 €34,237,000.00 €78,678,000.00
Water Services											
C01 Operation & Maintenance of Water Supply C02 Operation & Maintenance of WW Treatment Water Conservation Stage 3 Adv. Rehab works. (0312096C) Portlaoise Main Drainage (0324002C) Network Laois Group Towns Sewerage Scheme (0324068C) DBO Laois Grouped Townes Sewerage Scheme (0324069C) Portlaoise Mmel WSIS Adv Works RAL – Contract6 (0312100C)						€2,677,865.00 €1,540,803.00		€2,350,000.00 €23,450,000.00 €14,747,000.00 €25,383,000.00 €1,967,000.00			
Development Management											
D02 Development Management D06 Community and Enterprise Function D09 Economic Development & Promotion D02 Development Management D06 Community and Enterprise Function D09 Economic Development & Promotion	€1,114,500.00 €1,509,348.00 €1,114,500.00 €1,509,348.00					€999,283.00 €982,277.00 €1,043,088.00 €999,283.00 €982,277.00 €1,043,088.00					
Environmental Services											
E01 Landfill Operation and Aftercare E11 Operation of Fire Services Fund for Reinstatement of Landfill (051006C0 Kyltalesha Landfill Infrastructure works (0512008C)						€1,758,111.00 €4,091,384.00 €1,144,000.00					€2,010,000.00
Recreation and Amenity											
F02 Operation of Library & Archival Service F05 Operation of Arts Programme						€1,883,285.00 €1,138,385.00					

Portlaoise New Branch Library- main Street (0622011C)								€3,200,000.00			
Proposed Council Offices and Library Portarlinton (0622009C)								€750,000.00			
Donaghmore Workhouse Restoration Project (0643029C)											€866,432.00
Agriculture, Education, Health and Welfare NA											
Miscellaneous Services											
H03 Administration of Rates						€3,622,974.00					
H09 Local Representation/Civic Leadership						€855,911.00					
H10 Motor Taxation						€562,614.00					
H11 Agency & Recoupable	€4,389,805.00					€4,169,571.00					
Leitrim County Council											
Housing & Building											
A01 Improvement to LA units						€1,800,000.00					
A06 Support to Housing Capital programme						€700,000.00					
Construction acquisiton			€3,500,000.00								
Voids			€600,000.00								
Extension at Aras			€3,500,000.00								
Road Transportation and Safety											
B01 National Primary						€1,000,000.00					
B03 Regional roads						€4,500,000.00					
B04 Local roads						€4,600,000.00					
B11 Agency services						€1,000,000.00					
N16 Cornacloy to Stradine								€5,500,000.00			
N16 Drumahan Planning Design			€2,550,000.00								
N4 pavement Jamestown/Drumsna			€1,700,000.00								
Active towns Drumshanbo			€500,000.00								
Town centre Enhancement Carrick			€500,000.00								
Water Services											
C01 Water supply						€1,900,000.00					
C02 Waste water treatment						€1,000,000.00					
Development Management											
D02 Development Management						€500,000.00					
D06 Community and Enterprise						€500,000.00					
D09 Economic Development and promotion						€1,100,000.00					
Environmental Services											
Fire services site for new station manorhamilton			€1,000,000.00								
E11 Operation of fire services						€2,000,000.00					
Recreation and Amenity											
Lough Rinn Rowing Centre								€900,000.00			
Greenway projects -north leitrim			€2,700,000.00								
Greenway projects -south leitrim			€700,000.00								
F02 Library service operation						€1,500,000.00					

F05 Operation of Arts centre						€700,000.00					
Agriculture, Education, Health and Welfare											
NA											
Miscellaneous Services											
H03 Administration of Rates						€1,300,000.00					
H09 Local representation /Civic Leadership						€800,000.00					
Limerick City & County Council											
Housing & Building											
Maintenance/Improvement of LA Housing Units						€7,563,697.00					
Housing Assessment, Allocation and Transfer						€831,728.00					
Housing Rent and Tenant Purchase Administration						€1,066,807.00					
Housing Community Development Support						€680,228.00					
Administration of Homeless Service						€3,311,892.00					
Support to Housing Capital Prog.						€1,314,123.00					
RAS Programme						€7,928,798.00					
Housing Loans						€898,313.00					
Housing Grants						€642,383.00					
HAP Programme	€77,800,087.00					€16,950,843.00					
Regeneration Social Intervention (Grants)								€5,071,120.00			
Regeneration											
Retrofitting/remodelling/refurbishment								€3,540,088.00			
Regeneration Thermal Upgrade 2015-2017								€3,061,093.00			
Regeneration Demolitions								€1,571,360.00			
REGEN Northside Environment & Small Cap Works								€1,034,649.00			
Regen Cap (L) - LORD EDWARD ST.DEVELOPMENT								€18,000,000.00			
Regen Cap Cliona Park								€5,000,000.00			
Regen N30A/2/1 Refurb 14 Houses Ballinacurra Westo								€1,000,000.00			
REGENERATION - OLD FULFLEX FACTORY REGEN PURCHASE											€1,616,290.00
Cap (L) - REGENERATION WALLERS WELL PROJECT											€1,553,157.00
Boiler Maintenance Programme					€1,000,000.00						
CLSS					€1,400,000.00						
Constructions Programme Rathbane, Clare Street, Biblical Centre					€4,000,000.00						
Sheep Street/Athunkard Street					€2,120,000.00						
Southill Area Centre					€650,000.00						
Moyross Community Enterprise Centre					€1,000,000.00						
					€800,000.00						

New Projects under Housing Strategy 2020 (SHIP)			€4,250,000.00								
Road Transportation and Safety											
NP Road - Maintenance and Improvement	€872,756.00					€1,491,928.00					
Regional Road - Maintenance and Improvement	€1,940,577.00					€6,941,323.00					
Local Road - Maintenance and Improvement						€15,125,418.00					
Public Lighting						€2,961,185.00					
Traffic Management Improvement						€1,355,614.00					
Road Safety Engineering Improvement						€538,467.00					
Road Safety Promotion/Education						€898,440.00					
Car Parking						€1,071,299.00					
Killarney Pole to Barnagh Phase 11											€4,719,942.00
Cap (L) - SMARTER TRAVEL 2012 - 2016								€10,240,823.00			
N24 Dromkeen Traff Calming Scheme											€562,485.00
N69 Foynes to Limerick				€6,300,000.00							
N20 O Rourkes Cross Improvement Works			€2,100,000.00								
N24 Bearys Cross Improvement Works			€2,100,000.00								
N21 Pavement Overlays at Ballyinlynny & Ballymurragh			€1,001,000.00								
Adare Western Approach Pavement Overlay			€1,050,000.00								
Flood Protection St Marys Park, Corbally Banks, Condell Rd				€11,000,000.00							
Flood Protection Foynes			€2,000,000.00								
Croom Distributer Road			€1,050,000.00								
Mungret Village Upgrade Phase II			€4,000,000.00								
R510 Dock Road Improvements				€6,050,000.00							
Patrickswell Village Improvements			€2,050,000.00								
Coonagh/Knocklasheen Distributer Road				€16,500,000.00							
Grove Island Roundabout			€1,400,000.00								
R445 Dublin Road Improvements Kilmurray			€1,050,000.00								
Parnell Street Improvements			€3,000,000.00								
O Connell Street Pedestrianisation			€3,000,000.00								
Water Services											
Water Supply	€1,771,145.00					€8,236,526.00					
Waste Water Treatment	€634,838.00					€3,094,952.00					
Admin of Group and Private Installations						€1,119,861.00					
Development Management											
Forward Planning						€1,689,657.00					
Development Management						€2,074,086.00					
Enforcement						€856,526.00					
Tourism Development and Promotion						€1,633,319.00					
Community and Enterprise Function						€857,143.00					
Economic Development and Promotion	€1,077,818.00					€3,477,730.00					
Property Management						€679,398.00					
Agency & Recoupable Services	€2,190,210.00					€1,313,748.00					
Environmental Services											
Landfill Operation and Aftercare						€1,177,584.00					

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DISABLED GRANTS											€626,806.00
REMEDIAL WORKS TROMRA ROAD GRANARD											€1,624,441.00
A01 MAINTENANCE & IMPROVEMENT OF LA HOUSING UNITS						€2,151,644.00					
A03 HOUSING RENT AND TENANT PURCHASE ADMINISTRATION						€769,603.00					
A06 SUPPORT TO HOUSING CAPITAL PROG.						€690,135.00					
A07 RAS PROGRAMME						€1,446,272.00					
A08 HOUSING LOANS						€724,902.00					
Road Transportation and Safety											
BRIDGE STRENGTHENING								€1,425,891.00			
2014/2015 N5 CARTRONLEBAGH											€971,670.00
2014/2015 N4 LACKEN PAVEMENT PHASE 1											€1,522,451.00
B01 NP ROAD - MAINTENANCE AND IMPROVEMENT						€883,043.00					
B02 NS ROAD - MAINTENANCE AND IMPROVEMENT						€1,944,001.00					
B03 REGIONAL ROAD - MAINTENANCE AND IMPROVEMENT						€1,662,021.00					
B04 LOCAL ROAD - MAINTENANCE AND IMPROVEMENT						€5,368,139.00					
B05 PUBLIC LIGHTING						€749,036.00					
B09 CAR PARKING						€788,228.00					
Water Services											
5 VILLAGES SEWERAGE SCHEME DBO CONTRACT											€9,479,894.00
C01 WATER SUPPLY						€2,336,137.00					
C02 WASTE WATER TREATMENT						€1,386,312.00					
C07 AGENCY & RECOUPABLE SERVICES						€580,462.00					
Development Management											
D01 FORWARD PLANNING						€502,564.00					
D02 DEVELOPMENT MANAGEMENT						€699,499.00					
D09 ECONOMIC DEVELOPMENT AND PROMOTION						€833,206.00					
D12 AGENCY & RECOUPABLE SERVICES						€720,779.00					
Environmental Services											
E05 LITTER MANAGEMENT						€552,936.00					
E07 WASTE REGULATIONS, MONITORING AND ENFORCEMENT						€517,191.00					
E11 OPERATION OF FIRE SERVICE PURCHASE OF FIRE ENGINES FOR FOUR LOCAL AUTHORITIES			€1,120,000.00			€2,061,488.00					
FIRE STATION LANESBORO											€1,053,710.00
Recreation and Amenity											
F02 OPERATION OF LIBRARY AND ARCHIVAL SERVICE						€1,643,726.00					
Miscellaneous Services											
H03 ADMINISTRATION OF RATES						€2,065,196.00					

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Drumleck to Castlebellingham (Station Road)											€700,000.00
Greenway Cycle Route											€900,000.00
Northern Infrastructure Route (Dundalk)			€5,000,000.00								
N53 Route 4 Option				€6,000,000.00							
B01 NP Road - Maintenance and Improvement						€600,000.00					
B03 Regional Roads – Maintenance & Improvement						€2,100,000.00					
B04 Local Road – Maintenance & Improvement						€9,900,000.00					
B05 Public Lighting						€1,800,000.00					
B07 Road Safety Engineering Improvement						€600,000.00					
B09 Car Parking						€800,000.00					
B10 Support to Roads Capital Prog						€500,000.00					
Water Services											
C01 Water Supply						€3,600,000.00					
C01 Increase in water supply expenditure	€800,000.00										
C02 Waste Water Treatment						€1,700,000.00					
C03 Colection of Water and Waste Water Charges						€600,000.00					
Development Management											
D01 Forward Planning						€1,100,000.00					
D02 Development Management – Planning						€1,500,000.00					
D03 Enforcement						€800,000.00					
D06 Community and Enterprise Function						€1,800,000.00					
D06 Increase in Community and Enterprise Function expenditure	€1,500,000.00										
D07 Unfinished Housing Estates						€600,000.00					
D09 Economic Development & Promotion & Peace IV						€3,500,000.00					
Environmental Services											
Whiteriver Landfill Site - Development of Phase V								€1,200,000.00			
Landfill Renewable Energy Project & Ancillary Works								€3,000,000.00			
E01 Landfill Operation and Aftercare						€1,400,000.00					
E03 Waste to Energy Facilities Operations	€500,000.00										
E05 Litter Management						€1,000,000.00					
E06 Street Cleaning						€1,800,000.00					
E07 Waste Regulations, Monitoring and Enforcement						€1,200,000.00					
E11 Operation of Fire Services						€7,300,000.00					
E11 Increase in Operation of Fire Services expenditure	€1,100,000.00										
E13 Water Quality, Air, Noise Pollution						€1,000,000.00					
Recreation and Amenity											
Redevelopment of Sports Centre 2012								€1,200,000.00			

F02 Operation of Library & Archive Services						€3,200,000.00					
F03 Outdoor Leisure Areas Operations						€1,200,000.00					
F04 Community, Sports & Recreation Development						€900,000.00					
F06 Operation of Arts Programme						€1,400,000.00					
Carlingford Library			€1,100,000.00								
Agriculture, Education, Health and Welfare											
G04 Veterinary Service						€700,000.00					
G05 Educational Support Services						€1,200,000.00					
8 Classroom Primary School at Ardee			€2,800,000.00								
Post Primary School at Marshes Lanes, Dundalk				€13,000,000.00							
Post Primary School Ballymakenny New Build								€12,200,000.00			
Miscellaneous Services											
H01 Profit & Loss Machinery Account						€1,200,000.00					
H03 Administration of Rates						€8,900,000.00					
H09 Local Representation/Civic Leadership						€1,000,000.00					
Drogheda Office Refurbishment				€6,000,000.00							
H10 Motor Taxation						€1,300,000.00					
Mayo County Council											
Housing & Building											
RAS Programme	€896,203.00										
FOXFORD HOUSING VDP SCHEME								€1,100,000.00			
Tubberhill Phase 2 - 21 LA houses Housing Scheme								€4,900,000.00			
CPO Land at Kilbride Swinford								€8,000,000.00			
Maintenance & Improvement of LA Housing Units						€2,661,850.00					
Support to Housing Capital Prog.						€1,428,070.00					
RAS Programme						€6,711,240.00					
Housing Loans						€1,688,731.00					
Housing Grants						€2,794,588.00					
Road Transportation and Safety											
MARKET ROAD/PEARSE ST. LINK BALLINA			€500,000.00								
STORM DAMAGE CARROWHOLLY			€1,000,000.00								
Bonniconlon to Church Rd link road			€800,000.00								
N59 to N26 link road			€2,000,000.00								
Killala Inner Relief Road (Phase 2)			€1,000,000.00								
N59 to R315 link Rd at Crossmolina			€1,000,000.00								
Pedestrian Bridge linking Quay to Belleek Woods			€3,000,000.00								
CPO Land Swnd Town Centre -Car Park								€1,500,000.00			
N5 Bohola to Westport Design								€9,042,000.00			
N26 Clongullane Bridge Realignment								€600,000.00			
N59 WESTPORT TO MULRANNY (MO 09/4742)								€1,796,522.00			

N59 -IMPROVEMENTS AT MULRANNY								€500,000.00			
N60 BALLA/CLAREMORRIS HEATHLAWN								€600,000.00			
ROSSOW BENDS								€3,530,000.00			
N59 Kilmeena LVNS								€800,000.00			
NP Road - Maintenance and Improvement						€1,094,699.00					
NS Road - Maintenance and Improvement						€1,591,341.00					
Regional Road - Maintenance and Improvement						€6,419,362.00					
Local Road - Maintenance and Improvement						€22,490,553.00					
Public Lighting						€1,481,986.00					
Road Safety Engineering Improvement						€532,293.00					
Car Parking						€1,053,775.00					
Support to Roads Capital Prog						€2,134,399.00					
Agency & Recoupable Services						€1,049,621.00					
R311 REHINS NEWPORT RD.CAST.											€1,100,000.00
R319 TONRAGEE,ACHILL SOUND											€1,500,000.00
N5/N26//N58 Turlough to Bohola											€1,300,000.00
2014 Bridge strengthening Works											€1,200,000.00
N59 Bellacorrick br											€640,000.00
N84 Pavement Works Hundred Acres,Shrule											€610,000.00
N84 Thomastown											€1,400,000.00
N84 Loughanboy											€770,000.00
N59 COOLCRAN,OUTSKIRTS OF BALLINA											€840,000.00
N59 MULRAN. TO BALLYVE.PAVE PH.2											€733,565.00
N59 MULRAN. TO BALLYVE.PAVE PH.3											€533,696.00
N60 Coolnafarna											€540,000.00
CTC: NEWLINE UPGRADE											€800,000.00
CTC: BRIDGE STREET CARPARK											€600,000.00
Water Services											
RURAL WATER DBO BUNDLE 1A				€5,500,000.00							
Belmullet Sewerage Treatment Plant				€9,000,000.00							
Clogher GWS: Enhancement of Existing Scheme			€600,000.00								
Tooreen/Aghamore GWS: Enhancement of Existing Scheme			€600,000.00								
G.W.S. Treatment DBO Contract 2 (Bundle 2)								€38,500,000.00			
D.B.O. Enabling/Advance Works R.W.P								€6,600,000.00			
Attymass Group Water Scheme								€800,000.00			
Irishtown GWS								€900,000.00			
DBO Bundle 1 A								€7,000,000.00			
Cushin and Ayle Takeover (GWS)								€1,100,000.00			
Water Supply						€8,125,714.00					
Waste Water Treatment						€4,407,102.00					
Collection of Water and Waste Water Charges						€1,128,581.00					
Admin of Group and Private Installations						€4,166,673.00					
Support to Water Capital Programme						€1,824,563.00					
Agency & Recoupable Services						€529,508.00					

KILLALA SEW. SCHEME MAIN SCHEME											€1,750,000.00
WP4-Ballyheane,Taugheen,Ballycastle-Rehab											
St3WC											€1,400,000.00
Ct2 Bna & Knockmore +WP5-Kiltimagh-Rehab											
St3W.C.											€2,000,000.00
LMRWSS - Ext Ballinrobe to Kilmaine											€1,100,000.00
Development Management											
DISCOVERY POINT KEEM			€2,000,000.00								
RAILCRUISING PRODUCT			€500,000.00								
REDEVELOPMENT TOWN CENTRE BALLINA			€3,000,000.00								
Augustinian Abbey			€650,000.00								
SEPIL Development Works								€15,500,000.00			
Forward Planning						€583,985.00					
Development Management						€2,330,892.00					
Enforcement						€502,784.00					
Community and Enterprise Function						€1,881,112.00					
Economic Development and Promotion						€3,756,085.00					
Environmental Services											
LECHATE TREATMENT AT DERRINUMERA			€500,000.00								
Landfill Operation and Aftercare						€4,465,472.00					
Litter Management						€673,123.00					
Street Cleaning						€780,785.00					
Maintenance of Burial Grounds						€607,292.00					
Safety of Structures and Places						€560,943.00					
Operation of Fire Service						€5,049,288.00					
Fire Prevention						€586,381.00					
Water Quality, Air and Noise Pollution						€850,987.00					
Agency & Recoupable Services						€6,013,500.00					
Construction of Cell No. 3B at Rathroeen											€1,200,000.00
Recreation and Amenity											
WESTPORT LIBRARY			€2,500,000.00								
ACHILL GREENWAY PHASE 2			€848,900.00								
WESTPORT/LOUISBURGH GREENWAY PHASE 1			€980,000.00								
WESTPORT LOUISBURGH PHASE 2			€2,220,000.00								
County Museum, Ballina			€2,000,000.00								
Phase 3 Monasteries on the Moy.Moyne-											
Knockatanna			€800,000.00								
National Salmon Life Centre, Ballina			€4,000,000.00								
Greenway link Castlebar Town			€1,000,000.00								
BTC:Redevelopment of Ballina Athletic Track								€655,984.00			
Castlebar Pool & Outdoor Pursuits Academy								€11,100,000.00			
MARY ROBINSON CENTRE								€7,000,000.00			
Spirit of Place 2014 -Downpatrick Head								€860,000.00			
Killala Road Neighbourhood Park								€600,000.00			
Quay Area Neighbourhood Park								€700,000.00			
BTC:Monasteries on the Moy:Leader funded								€650,000.00			
Leisure Facilities Operations						€2,180,449.00					

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A01 Maintenance/Improvement LA Housing	€780,000.00					€4,710,000.00					
A03 Housing Rent and Tenant Purchase Admin.						€930,000.00					
A05 Administration of Homeless Service						€730,000.00					
A06 Support to Housing Capital Programme						€2,890,000.00					
A07 RAS Programme	€1,770,000.00					€3,840,000.00					
A08 Housing Loans Programme						€2,400,000.00					
A09 Housing Grants						€1,320,000.00					
Road Transportation and Safety											
R153 Farganstown - Metges Road Junction			€4,500,000.00								
Milltown Road Ashbourne			€1,060,000.00								
R153 (Kentstown Road) New Bridge Navan			€1,150,000.00								
Navan Public Realm & Sustainable Transport Enhancements				€12,000,000.00							
Royal Canal Greenway			€2,300,000.00								
Cycling Facilities Meadowbank & The Avenue , Ratoath			€750,000.00								
N2 Junctions Slane - Ashbourne			€1,500,000.00								
N2 Slane Bypass							€50,000,000.00				
N51 Dunmoe Realignment Phase 2							€8,530,000.00				
NTA Trim Navan Drogheda Cycleway							€20,000,000.00				
N51/R164 Ballyboy Realignment							€1,700,000.00				
Main Street Ashbourne Phase 1 & 2							€4,000,000.00				
N52 Stephenstown - Fringestown			€5,000,000.00								
N51 Tullaghanstown - Rathmore			€5,000,000.00								
N2 Slane and Approaches Pavement Rehabilitation			€2,500,000.00								
R150 Laytown to Bettystown Spine Road			€4,380,000.00								
N51 Athboy Scheme 2012											€2,190,000.00
East West Interconnector Project - Ratoath Local Roads Overlay											€1,020,000.00
Traffic Calming Schemes Slane & Navan											€2,130,000.00
NE Curtis's Cross Pavement Overlay											€660,000.00
N2 Thurstianstown Pavement Overlay											€1,280,000.00
NTA Navan: Cycle Network Development											
Johnstown											€1,200,000.00
B01 NP Road – Maintenance and Improvement						€850,000.00					
B02 NS Road - Maintenance and Improvement						€540,000.00					
B03 Regional Roads – Maintenance and Improvement	€2,020,000.00					€9,490,000.00					
B04 Local Road – Maintenance & Improvement						€12,500,000.00					
B05 Public Lighting						€1,870,000.00					
B09 Maintenance & Management of Car Parking						€830,000.00					

B10 Support to Roads Capital Programme						€1,170,000.00					
B11 Agency & Recoupable Services						€1,890,000.00					
Water Services											
Navan & Mid Meath Water Supply											€33,190,000.00
Countywide Water Conservation Project											€3,180,000.00
Ashbourne/Ratoath/Kilbride Sewerage Scheme											€16,100,000.00
Oldcastle Sewerage Treatment Works											€7,020,000.00
Major Grouped DBO 8 Scheme											€68,570,000.00
Optimisation of Aeration System at Navan Waste Water Treatment Plant											€1,090,000.00
C01 Water Supply						€3,390,000.00					
C02 Waste Water Treatment						€3,570,000.00					
C03 Collection of Water/Waste Water Charges						€520,000.00					
C06 Support to Water Capital Programme						€950,000.00					
Development Management											
Navan Town Park											€2,000,000.00
Redevelopment of Civic Space, Kennedy Road, Navan											€6,400,000.00
D01 Forward Planning						€790,000.00					
D02 Development Management – Planning						€3,010,000.00					
D04 Operation and Maintenance of Industrial Sites & Commercial Facilities						€770,000.00					
D06 Community & Enterprise Function						€990,000.00					
D09 Economic Development & Promotion						€1,440,000.00					
Environmental Services											
Burial Ground, Stamullen			€500,000.00					€1,300,000.00			
Acquisition of Burial Grounds											
E02 Operation and Maintenance of Recovery & Recycling Facilities						€560,000.00					
E06 Street Cleaning						€1,560,000.00					
E07 Waste Regs, Monitoring and Enforcement	€850,000.00					€5,660,000.00					
E10 Safety of Structures & Places						€570,000.00					
E11 Operation of Fire Services						€3,950,000.00					
Recreation and Amenity											
Ashbourne Community Centre			€840,000.00								
Ashbourne Linear Park			€1,100,000.00								
F01 Operation and Maintenance of Leisure Facilities						€650,000.00					
F02 Operation of Library & Archive Services						€3,490,000.00					
F03 Outdoor Leisure Areas Operations						€1,290,000.00					
F04 Community Sport & Recreational Development						€500,000.00					
F05 Operation of Arts Programme						€830,000.00					
Ashbourne Community Centre			€840,000.00								
Ashbourne Linear Park			€1,100,000.00								

F01 Operation and Maintenance of Leisure Facilities						€650,000.00					
F02 Operation of Library & Archive Services						€3,490,000.00					
F03 Outdoor Leisure Areas Operations						€1,290,000.00					
F04 Community Sport & Recreational Development						€500,000.00					
F05 Operation of Arts Programme						€830,000.00					
Agriculture, Education, Health and Welfare											
G04 Veterinary Service						€650,000.00					
G05 Educational Support Services						€660,000.00					
Miscellaneous Services											
Meath County Council Civic Headquarters								€15,000,000.00			
H03 Administration of Rates						€5,110,000.00					
H09 Local Representation/Civic Leadership						€2,230,000.00					
H10 Motor Taxation						€1,350,000.00					
H11 Agency & Recoupable Services						€1,070,000.00					
Monaghan County Council											
Housing & Building											
A01 Maintenance/Improvement of LA Housing						€1,620,000.00					
A02 Housing Assessment, Allocation and Transfer						€570,000.00					
A07 RAS Programme						€1,550,000.00					
A08 Housing Loans						€720,000.00					
A09 Housing Grants						€1,350,000.00					
Purchase House Housing Stock								€3,000,000.00			
McCurtain St Housing Development								€1,680,000.00			
Mullaghmatt RWS - Phase 4			€3,000,000.00								
Road Transportation and Safety											
B01 NP Road - Maintenance and Improvement						€620,000.00					
B03 Regional Road - Maintenance and Improvement	€630,000.00					€4,240,000.00					
B04 Local Road - Maintenance and Improvement						€6,670,000.00					
B05 Public Lighting						€730,000.00					
B11 Agency & Recoupable Services						€2,200,000.00					
N54 Tullybryan realignment				€5,040,000.00							
MN11 8079 Monaghan to Emyvale Phase 3				€8,630,000.00							
MN 11 7585 RSRM N12 Tamlet Nth Mon Area								€1,860,000.00			
MN11 7578 Monaghan to Emyvale phase 2								€5,340,000.00			
MN11 7885 Bends Monaghan to Emyvale phase 4								€5,270,000.00			

MN/14/11807 N2 Derryilan-Tullyvin R/B Surfacing								€1,710,000.00			
MN/14/11953 N2 Monaghan to Emyvale Phase 1/2											€560,000.00
Killycard to Tullyvin											€720,000.00
Public Lighting upgrade to LED			€3,000,000.00								
Water Services											
C01 Operation and Maintenance of Water Supply						€2,060,000.00					
C02 Operation and Maint.of Waste Water Treatment						€1,490,000.00					
C05 Admin of Group and Private Installations						€2,610,000.00					
C07 Agency & Recoupable Services						€800,000.00					
Repayment of HFA Water Services Loans											€5,090,000.00
Development Management											
D02 Development Management						€1,000,000.00					
D06 Community and Enterprise Function						€1,690,000.00					
D09 Economic Development and Promotion						€2,340,000.00					
Clones Erne East Blackwater - INTERREG											
Carrickmacross TEK Building											
Industrial Lands Monaghan			€1,000,000.00				€830,000.00	€1,680,000.00			
Tullyherim Road			€650,000.00								
Peace Programme	€3,040,000.00										
Leader Programme	€7,500,000.00										
Peace Campus			€5,000,000.00								
Environmental Services											
E01 Operation, Maintenance and Aftercare of Landfill						€2,810,000.00					
E06 Street Cleaning						€590,000.00					
E11 Operation of Fire Service						€2,690,000.00					
E13 Water Quality, Air and Noise Pollution						€930,000.00					
Capping Phase 2&3 Landfill			€1,200,000.00								
Leachate on-site treatment system			€1,200,000.00								
Civil Defence HQ Building			€500,000.00								
Fire Station Castleblayney			€1,400,000.00								
Recreation and Amenity											
F02 Operation of Library and Archival Service						€2,160,000.00					
F03 Op, Mtce & Imp of Outdoor Leisure Areas						€670,000.00					
F05 Operation of Arts Programme						€1,150,000.00					
Clones Erne East Sports Project								€8,800,000.00			
Leisure Centre Upgrade & Accessibility works			€770,000.00								
Miscellaneous Services											
H09 Local Representation/Civic Leadership						€1,710,000.00					
H10 Motor Taxation						€730,000.00					

H11 Agency & Recoupable Services Clones Market House			€1,000,000.00			€3,920,000.00					
Offay County Council											
Housing & Building											
A01 Maintenance / Improvement of LA Housing						€2,139,197.00					
A03 Housing Rent & Tenant Purchase Administration						€965,102.00					
A06 Support to Housing Capital & Affordable Programme						€1,566,296.00					
A09 RAS Programme						€3,119,336.00					
A09 Housing Grants						€1,060,633.00					
0116075C Energy Efficiency Programme 2015								€529,673.00			
0115138C Vol Hsg Daingean Rd, Tullamore								€575,721.00			
0115429C Kylebeg Banagher Phase 1								€2,200,000.00			
Reinstate Void Houses			€800,000.00	€7,000,000.00							
Acquire Family Homes											
Blundell Social Housing (Social Housing Scheme)				€5,800,000.00							
Special/Group Housing Chancery Lane, Tullamore			€3,740,500.00								
Road Transportation and Safety											
B02 NS Road - Maintenance & Improvement						€5,353,314.00					
B03 Regional Road - Maintenance & Improvement						€4,027,991.00					
B04 Local Road - Maintenance & Improvement	€510,101.00					€4,786,082.00					
B05 Public Lighting						€932,270.00					
B07 Road Safety Engineering improvement						€598,016.00					
Water Services											
C01 Operation & Maintenance of Water Supply						€2,537,309.00					
C02 Operation & Maintenance of Waste Water Treatment						€1,521,279.00					
C05 Admin of Group & Private Installations						€798,119.00					
Development Management											
D01 Forward Planning						€632,558.00					
D02 Development Management						€1,599,534.00					
D06 Community & Enterprise						€1,090,878.00					
D09 Economic Development & Promotion						€886,192.00					
Access to Tourism Sites			€500,000.00								
Environmental Services											
E01 Operation, Maintenance & Aftercare of Landfill						€884,458.00					

E04 Provision of Waste to Collection Services						€901,854.00					
E07 Waste Regulations, Monitoring & Enforcement						€552,948.00					
E11 Operation of Fire Services						€2,857,617.00					
0542103C New Ferbane Fire Station			€1,200,000.00								
Recreation and Amenity											
F02 Operation of Library & Archival Service						€2,165,719.00					
F05 Operation of Arts Programme						€671,037.00					
Miscellaneous Services											
H01 Profit/ Loss Machinery Account						€987,970.00					
H03 Administration of Rates						€3,749,078.00					
H09 Local Representation/ Civic Leadership						€1,012,306.00					
H10 Motor Taxation						€761,964.00					
H11 Agency & Recoupable Services						€594,199.00					
0631907C Birr Active Travel								€1,500,000.00			
0612106C Clara Swimming Pool Refurb/Upgrade								€1,100,000.00			
Roscommon County Council											
Housing & Building											
A01 Maintenance/Improvement of LA Housing Units						€1,754,518.00					
A06-01 Voluntary Housing Scheme Croghan House Purchase Court View Abbey Street								€2,500,000.00 €600,000.00			
A06-04 Construction of Houses at Torpanbeg A06 53 Houses at the Walk				€8,200,000.00				€804,000.00			
A06-02 Roscara Housing Association (Phase)								€683,000.00			
A06-03 Voluntary Housing at the Maples, Lisroyne								€640,000.00			
A07 RAS Programme						€3,008,906.00					
Road Transportation and Safety											
B01 NP Road – Maintenance & Improvement						€595,625.00					
B02 NS Road – Maintenance & Improvement						€759,207.00					
N61 Rathallen/Treanagry								€9,716,000.00			
N60 Dundermot/Ballymoe/Cloonagrassan								€1,310,000.00			
N61 Knockcroghery Pavement Overlay			€700,000.00								
N63 Athleague Pavement Overlay			€600,000.00								
B03 Regional Roads – Maintenance & Improvement						€5,529,073.00					
B04 Local Road – Maintenance & Improvement						€10,897,741.00					
Old Tuam Road Development Works								€1,075,000.00			

Road Widening L7548 Monksland								€1,240,000.00			
B05 Public Lighting						€805,759.00					
N5 Ballaghaderreen Bypass								€58,000,000.00			
N5 Ballaghaderreen to Longford								€200,000,000.00			
N60 Oran								€9,275,000.00			
N61 Coolteige Phase 1 Realignment								€9,750,000.00			
B11 Agency & Recoupable Services						€1,090,385.00					
Water Services											
C01 Water Supply						€4,370,404.00					
North East TRSS								€4,400,000.00			
Four Regional Water Supply Schemes								€18,195,730.00			
C02 Waste Water Treatment						€1,409,160.00					
Town & Villages SS								€30,000,000.00			
Upgrade Cortober SS								€953,920.00			
Subsidy to GWS & Administration						€568,404.00					
Capital Grants Group Schemes								€5,010,682.00			
Rural Water DBO								€33,000,000.00			
Rural Water Network Conservation								€606,000.00			
C06 Support to Water Capital Programme						€986,676.00					
C07 Agency & Recoupable Services						€542,008.00					
C08 Local Authority Water & Sanitary Services						€511,142.00					
Development Management											
D01 Forward Planning						€689,397.00					
D02 Development Management						€1,262,376.00					
D06 Community & Enterprise Function						€546,085.00					
SOCIAL INCLUSION COMMUNITY ACTIVATION PROGRAMME						€600,748.00					
D09 Economic Development & Promotion						€1,082,470.00					
Environmental Services											
E02 Recovery & Recycling Facilities Operations						€643,262.00					
E11 Operation of Fire Services						€3,222,417.00					
E11 Acquisition of Fire Tenders			€1,960,000.00								
Recreation and Amenity											
F01 Leisure Facilities Operation						€858,012.00					
F02 Operation of Library & Archive Services						€1,794,097.00					
F05 Operation of Arts Programme						€834,707.00					
Miscellaneous Services											
H03 Administration of Rates						€3,072,695.00					
H09 Local Representation/Civic Leadership						€914,100.00					
H10 Motor Taxation						€551,027.00					
Corporate Headquarters								€22,000,000.00			
Sligo County Council											
Housing & Building											
Social Housing Development at Knappagh Road				€6,600,000.00							

Social Housing Development at Maugheraboy CAS Projects (Ballymote & Tonaphubble) Housing Development at Strandhill			€1,500,000.00 €3,100,000.00	€17,900,000.00						
Social Housing Project Fr. Flanagan Terrance			€3,300,000.00							
CAS Project Oaklee Housing Trust, Johnsons Court							€1,400,000.00			
CAS Project Newgrove Housing Assoc, Strandhill							€600,000.00			
CAS Project St. Vincent De Paul, 5A Charles Street CAS Project Nazareth House, Church Hill							€700,000.00 €6,600,000.00			
CAS Project Sophia Housing Assoc, Tubbercurry							€9,500,000.00			
CAS Project Focus Housing, Old Quay Court Energy Efficiency Programme 2015 Housing Acquisition Programme 2015 Housing Disability Grants 2015 Housing Acquisition Programme 2014 Cranmore Regeneration							€600,000.00 €3,300,000.00 €1,000,000.00 €2,200,000.00 €55,500,000.00			
A01 Maintenance/Improvement of LA Housing A02 Housing Rent and Tenant Purchase Administration A06 Support to Housing Capital & Affordable Programme A07 RAS Programme A08 Housing Loans A09 Housing Grants						€2,100,000.00 €1,000,000.00 €900,000.00 €3,800,000.00 €1,600,000.00 €1,200,000.00				
Road Transportation and Safety										
B01 NP Road -Maintenance and Improvement B02 NS Road -Maintenance and Improvement B03 Regional Road-Maintenance and Improvement B04 Local Road-Maintenance and Improvement B05 Public Lighting B07 Road Safety Engineering Improvement B11 Agency & Recoupable Services N4 Cloonamahon to Castlebaldwin N16 Gortnagrelly Active Travel Towns Hughes Bridge Western Distributor Road Eastern Garavogue River Bridge & Approach Roads			€2,500,000.00		€100,000,000.00	€3,700,000.00 €2,200,000.00 €4,000,000.00 €7,300,000.00 €700,000.00 €1,500,000.00 €1,600,000.00		€4,000,000.00 €3,000,000.00		
				€12,000,000.00 €18,000,000.00						

N17/R294 Roundabouts			€1,100,000.00								
N17 Thornhill Bridge			€500,000.00								
Development Management											
D01 Forward Planning						€800,000.00					
D02 Development Management						€800,000.00					
D03 Enforcement						€500,000.00					
D06 Community and Enterprise Function						€700,000.00					
D09 Economic Development and Promotion						€1,300,000.00					
Environmental Services											
E06 Street Cleaning						€600,000.00					
E11 Operation of Fire Services						€3,500,000.00					
Remedial Works on Structures in Graveyards								€750,000.00			
Recreation and Amenity											
F02 Operation of Library and Archival Service						€2,000,000.00					
F03 Operation, Maintenance and Improvement of Outdoor Leisure						€700,000.00					
F05 Operation of the Arts Programme						€700,000.00					
Border Uplands Project											€600,000.00
Peace Project Phase III							€2,400,000.00				
Miscellaneous Services											
H01 Profit/Loss Machinery account						€2,000,000.00					
H03 Administration of Rates						€3,700,000.00					
H09 Local Representation/Civic Leadership						€1,000,000.00					
H10 Motor Taxation						€1,000,000.00					
South Dublin County Council											
Housing & Building											
Maintenance & Improvement of LA Housing Units						€13,840,000.00					
Housing Rent and Tenant Purchase Administration						€1,940,000.00					
Housing Community Development Support						€5,010,000.00					
Administration of Homeless Service	€870,000.00					€3,330,000.00					
Support to Housing Capital & Affordable Prog						€8,370,000.00					
RAS Programme	€4,660,000.00					€25,670,000.00					
Housing Loans						€2,960,000.00					
Housing Grants						€1,850,000.00					
Suncroft Infill Scheme							€2,350,000.00				
Redevelopment of Belgard Road							€750,000.00				
St Marks Green Clondalkin							€2,380,000.00				
Dromcarra, Tallaght (Social Build Programme)			€3,820,000.00								
Letts Field, Clondalkin (Social Build Programme)			€9,530,000.00								

River Poddle Flood Alleviation Scheme		€6,000,000.00									
Whitechurch Stream Flood Alleviation Scheme		€2,000,000.00									
Development Management											
Forward Planning						€2,910,000.00					
Development Management	€540,000.00					€2,820,000.00					
Enforcement						€1,030,000.00					
Industrial and Commercial Facilities						€1,130,000.00					
Tourism Development and Promotion	€760,000.00										
Community and Enterprise Function	€1,840,000.00					€2,840,000.00					
Building Control						€800,000.00					
Economic Development and Promotion						€2,930,000.00					
Property Management						€1,460,000.00					
Acquisition of 89.79 Acres land at Brownstown, New								€4,550,000.00			
Acquisition of Lands at Peamount Hospital, Newcastle								€9,950,000.00			
Grange Castle Central Carriageway								€3,200,000.00			
Grange Castle Business Park South Access Rd Scheme								€2,750,000.00			
Village Initiatives Showcase Projects								€5,000,000.00			
Environmental Services											
Landfill Operation & Aftercare						€6,550,000.00					
Recovery and Recycling Facilities Operations						€2,130,000.00					
Waste to Energy Facilities Operations						€1,060,000.00					
Provision of Waste to Collection Services						€1,980,000.00					
Litter Management						€1,530,000.00					
Street Cleaning						€6,430,000.00					
Waste Regulations, Monitoring and Enforcement						€1,180,000.00					
Maintenance of Burial Grounds						€1,100,000.00					
Safety of Structures and Places						€630,000.00					
Operation of Fire Service						€17,780,000.00					
Recreation and Amenity											
Leisure Facilities Operations						€1,080,000.00					
Operation of Library and Archival Service						€10,480,000.00					
Outdoor Leisure Areas Operations	€1,280,000.00					€14,320,000.00					
Community Sport and Recreational Development						€9,250,000.00					
Operation of Arts Programme						€2,470,000.00					
Pavillions Programme		€600,000.00						€1,780,000.00			
Playground Programme											
North Clondalkin Library			€3,700,000.00								
Agriculture, Education, Health and Welfare											
Veterinary Service						€990,000.00					
Educational Support Services						€1,020,000.00					
Miscellaneous Services											
Adminstration of Rates						€20,840,000.00					
Local Representation & Civic Leadership						€1,190,000.00					

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N24 Pvmnt Strength Tipp Town Davitt St			€750,000.00								
NS Traffic Calm-N74 Thomastown Southtipp											€760,000.00
Active Travel Towns Clonmel 2014-16 Stream 2								€1,000,000.00			
N24 Arrigans Boreen Realignment 2015											€1,520,000.00
Clonmel to Carrick-on-Suir Greenway								€1,900,000.00			
N74 Ballyhusty Realignment			€2,850,000.00								
Liberty Square Enhancement Thurles								€4,000,000.00			
Thurles Relief Road			€5,000,000.00								
Water Services											
C01 Water Supply						€7,280,000.00					
C02 Waste Water Treatment						€2,760,000.00					
C03 Collectionof Water & Waste Water Charges						€1,030,000.00					
C05 Admin of Group & Private Installations						€670,000.00					
C06 Support to Water Capital Prog						€760,000.00					
Fethard RWSS - Mullanbawn Spring upgrade works			€750,000.00								
Clonmel Regional Water Supply Scheme North Reservoir			€2,000,000.00								
Ardfinnan/Burncourt RWSS - Ballylooby Springs and Drumroe and Kilroe Reservoirs			€2,000,000.00								
Clonmel Regional Water Supply Scheme Watermain & Borehole Contract - Graigue								€2,140,000.00			
Nenagh Watermain Rehabilitation and Nenagh SS advanced network works								€3,500,000.00			
Nenagh SS wastewater treatment plant and network			€4,000,000.00								
Water Conservation Phase 3-Fethard Southtipp								€4,640,000.00			
Newport Water Supply Scheme Stage 2 NTCC											€7,000,000.00
Thurles RWSS Contract No. 2 DBO				€12,270,000.00							
Burncourt & Fethard RWS Scheme Water Treatment Plants (Burncourt and Gortnapisha)								€12,360,000.00			
Thurles RWSS Contracts No. 1											€18,640,000.00
Development Management											
D01 Forward Planning						€1,170,000.00					
D02 Development Management						€1,910,000.00					
D03 Enforcement						€1,410,000.00					
D06 Community & Enterprise Function	€910,000.00					€2,400,000.00					
D09 Economic Development & Promotion						€2,550,000.00					
Miscellaneous Services: Development Strategy Fund			€810,000.00								
Miscellaneous Services: Development Strategy Fund			€520,000.00								
Questum Development								€3,000,000.00			
Environmental Services											
E01 Landfill Operation & Aftercare						€1,920,000.00					

E02 Recovery & Recycling Facilities Operations						€980,000.00					
E05 Litter Management						€1,040,000.00					
E06 Street Cleaning						€1,560,000.00					
E07 Waste Regulations, Monitoring & Enforcement						€560,000.00					
E09 Maintenance of Burial Grounds						€1,430,000.00					
E10 Safety of Structures & Places						€590,000.00					
E11 Operation of Fire Service						€7,420,000.00					
E12 Water Quality, Air & Noise Pollution						€690,000.00					
E14 Agency & Recoupable Services	€1,800,000.00										
Extension to Lisboney Burial Ground											
Donohill Landfill Rehabilitation											
Environmental Site Clearance			€2,000,000.00					€1,400,000.00			€1,150,000.00
Refurbishment of Templemore Fire Station			€1,630,000.00								
Recreation and Amenity											
F01 Leisure Facility Operations						€2,300,000.00					
F02 Operation of Library & Archival Service						€2,970,000.00					
F03 Outdoor Leisure Areas Operations						€2,270,000.00					
F04 Community Sport & Recreational Development						€660,000.00					
F05 Operation of Arts Programme						€1,230,000.00					
F06 Agency & Recoupable Services						€950,000.00					
Nenagh Town Park and Leisure Centre Upgrade											€2,240,000.00
Clonmel Sports Hub, Frank Drohan Road, Clonmel			€2,500,000.00								
Thurles Town Park											€2,500,000.00
Agriculture, Education, Health and Welfare											
G04 Veterinary Service						€1,160,000.00					
G05 Educational Support Service						€1,080,000.00					
Miscellaneous Services											
H03 Administration of Rates						€7,360,000.00					
H09 Local Representation & Civic Leadership						€2,260,000.00					
H10 Motor Taxation						€1,590,000.00					
H11 Agency & Recoupable Services						€4,470,000.00					
John Higgins Site			€500,000.00								
Clonmel Chamber/Cust Service Desk Works											€600,000.00
Development of Town Centre Clonmel								€2,500,000.00			
Refurbishment and extension to the Library HQ at Castle Avenue								€3,000,000.00			
Waterford City & County Council											
Housing & Building											
Housing Energy Efficiency Scheme								€4,600,000.00			

[illegible]

Waterford City Flood Alleviation Scheme							€22,000,000.00			
C01 Operation and Maintenance of Water Supply						€6,600,000.00				
C02 Operation and Maintenance of Waste Water Treatment						€2,300,000.00				
C06 Support to Water Capital Programme						€1,300,000.00				
C07 Agency & Recoupable Services						€700,000.00				
Development Management										
Viking Triangle Phase 2							€2,500,000.00			
D02 Development Management						€2,000,000.00				
D05 Tourism Development and Promotion						€700,000.00				
D06 Community and Enterprise Function						€2,100,000.00				
D09 Economic Development and Promotion						€2,800,000.00				
D11 Heritage and Conservation Services						€900,000.00				
Environmental Services										
Fire Station Kilbarry										€8,200,000.00
E01 Operation, Maintenance and Aftercare of Landfill						€900,000.00				
E02 Op & Mtce of Recovery & Recycling Facilities						€800,000.00				
E04 Provision of Waste to Collection Services						€1,500,000.00				
E06 Street Cleaning						€3,700,000.00				
E10 Safety of Structures and Places						€800,000.00				
E11 Operation of Fire Service						€8,300,000.00				
Recreation and Amenity										
Sports Hall/Library Campus at NW Suburbs							€6,000,000.00			
F01 Operation and Maintenance of Leisure Facilities						€500,000.00				
F02 Operation of Library and Archival Service						€3,900,000.00				
F03 Op, Mtce & Imp of Outdoor Leisure Areas						€2,400,000.00				
F04 Community Sport and Recreational Development						€900,000.00				
F05 Operation of Arts Programme	€600,000.00					€2,500,000.00				
F06 Agency & Recoupable Services	€700,000.00					€1,200,000.00				
Agriculture, Education, Health and Welfare										
H01 Profit & Loss Machinery Account	€700,000.00									
G03 Coastal Protection						€1,300,000.00				
G04 Veterinary Service						€700,000.00				
G05 Educational Support Services						€700,000.00				
Miscellaneous Services										
Holy Ghost Buildings Project							€2,800,000.00			
H03 Adminstration of Rates						€6,500,000.00				
H09 Local Representation/Civic Leadership						€1,200,000.00				

H10 Motor Taxation						€1,300,000.00					
H11 Agency & Recoupable Services						€800,000.00					
Westmeath County Council											
Housing & Building											
House Purchase Acquisitions				€7,500,000.00							
House Purchase Acquisitions - MTR			€1,000,000.00								
House Purchase Loans			€2,520,000.00								
Housing Construction - Estates				€14,400,000.00							
Housing Construction - Single			€1,050,000.00								
Traveller Accommodation - Halting Site			€570,000.00								
Repairs to Vacant houses								€3,320,000.00			
Ennell Court Development 2012-2014								€850,000.00			
Energy Efficiency Programme Phase I								€650,000.00			€1,040,000.00
Windows & Doors Replacement EE Fabric Upgrade								€650,000.00			
Arcadia Development			€510,000.00								
St Laurence Tce			€1,500,000.00								
Bun Daire Phase III				€5,200,000.00							
Conversion of Moate Courthouse Chamber to Library								€560,000.00			
A01 Maintenance & Improvement of LA Housing Units						€1,450,000.00					
A05 Administration of Homeless Service						€920,000.00					
RAS Programme & Long Term Leasing						€4,360,000.00					
Housing Grants	€1,400,000.00										
Completion of Unfinished Housing Estates								€1,200,000.00			
Regional Resettlement Service (RSS)/Homelessness Support Service						€800,000.00					
Road Transportation and Safety											
Cycle Route Links			€600,000.00								
N4 Pavement Improvement Works			€1,000,000.00								
N52 Cloghan to Billistown					€24,000,000.00						
N55/N62 Improvements			€1,200,000.00								
National Cycle Network			€800,000.00								
National Secondary Roads Improvement Works			€2,250,000.00								
Cycleway Bridge across the Shannon, Athlone			€4,000,000.00								
B01 NP Road - Maintenance & Improvement						€600,000.00					
B02 NS Road - Maintenance & Improvement						€1,520,000.00					
B03 Regional Road - Maintenance & Improvement						€3,340,000.00					
B04 Local Road - Maintenance & Improvement						€5,460,000.00					
B05 Public Lighting						€990,000.00					
B09 Car Parking						€530,000.00					
B10 Support to Roads Capital Prog						€860,000.00					

H01 Profit & Loss Machinery Account						€2,110,000.00					
2012 N4 Strengthening Leinster Bridges											€1,680,000.00
2014 N52 Killynan Nth Pavement Overlay											€530,000.00
Ardmore road Footpaths & Roundabouts								€1,000,000.00			
Cloghan to Billistown Phase 1 - Cloghan to Turin Realignment				€12,300,000.00							
East Canal Towpath to Meath Boundary Upgrade											€630,000.00
Kinnegad /Enfield WH 99 120											€62,650,000.00
Kinnegad Roundabout			€500,000.00								
Machinery Purchase Account								€3,600,000.00			
Mullingar-Athlone Railway Cycleway- Mullingar MD											€7,000,000.00
Mullingar to Longford Border Cycleway											€790,000.00
Railway Field Road, Athlone			€4,500,000.00								
Reinstate after Statutory Bodies & Others AAO						€610,000.00					
SG Garrycastle Bridge											€5,660,000.00
WH 06 440 N52 Carrick Bridge to Clonfad											€17,550,000.00
WH 10 5378 Athlone ByPass Overlay & Rehabilitation											€10,010,000.00
WH 10 5966 N52 Rathconnell to Macetown Realignment											€5,010,000.00
WH/11/7690 Athlone Bypass Junct Upgrade G/castle											€2,870,000.00
WH00111 N6 Phase I Kinnegad to Kilbeggan											€223,340,000.00
WH00112 N6 Phase II Kilbeggan to Athlone											€241,460,000.00
WH07894 N4 The Downs grade separation											€19,230,000.00
Water Services											
Athlone Sewerage Scheme - Phase 1											€3,890,000.00
Ballykeeran/Glasson/Coosan SS (RTVI)											€10,341,869.00
Lough Owel Abstraction/Royal Canal											€1,040,000.00
Mains Rehabilitation Athlone ERDF											€860,000.00
Mains Rehabilitation Mullingar ERDF											€3,110,000.00
Mullingar Sewerage Improvement Scheme											€51,540,000.00
Portloman WTP O & M Contract											€1,760,000.00
C01 Water Supply						€1,440,000.00					
C02 Waste Water Treatment						€1,180,000.00					
Development Management											
Church Street Enhancement Scheme, Athlone			€3,000,000.00								
Designate Urban Centre - Mullingar			€3,000,000.00								
Kilbeggan - Main Street Upgrade			€1,000,000.00								
Village Enhancement Projects			€600,000.00								
D06 Community Development	€1,600,000.00					€1,120,000.00					
D09 Economic Development & Promotion						€1,310,000.00					
Open Door Project Mullingar								€1,330,000.00			

Public Realm and Enhancement - Mullingar								€3,000,000.00			
Environmental Services											
Compulsory Purchase Marlinstown Landfill								€990,000.00			
E05 Litter Management						€770,000.00					
E06 Street Cleaning						€820,000.00					
E11 Operation of Fire Service						€2,320,000.00					
Marlinstown Landfill Remediation								€3,370,000.00			
Fire Service Equipment Replacement and Upgrade								€500,000.00			
Recreation and Amenity											
F01 Leisure Facilities Operations						€1,360,000.00					
F02 Operation of Library & Archival Service						€1,470,000.00					
F03 Outdoor Leisure Areas Operations						€860,000.00					
F05 Operation of Arts Programme						€880,000.00					
Athlone Regional Sports Centre								€1,800,000.00			
Regional Leisure Facility Robinstown								€20,000,000.00			
Waterfront Projects, Athlone			€1,000,000.00								
Castle Development										€4,320,000.00	
John McCormack Project										€820,000.00	
Council Depot Blyry			€800,000.00								
Curraghmore NS. Project manager role -											
Ardmore Road School and Accommodation								€5,500,000.00			
Wexford											
H03 Adminstration of Rates						€3,800,000.00					
H09 Local Representation & Civic Leadership						€620,000.00					
H11 Agency & Recoupable Services						€860,000.00					
Agriculture, Education, Health and Welfare											
NA											
Miscellaneous Services											
IT Leasing ongoing replacement								€630,000.00			
J01 Corporate Building Costs						€1,330,000.00					
J02 General Corporate Services						€890,000.00					
J03 Information & Communication Technology						€1,140,000.00					
J05 Human Resources Function						€750,000.00					
J06 Finance Function						€780,000.00					
J07 Pensions & Lump Sum Costs						€3,460,000.00					
J08 Municipal Districts						€1,180,000.00					
Wexford County Council											
Housing & Building											
9 Units Baile Eoghain Gorey			€1,300,000.00								
10 Units Killeens, Wexford			€1,500,000.00								
8 Units Cherryorchard Infill			€1,100,000.00								
26 Units Clonard, Wexford			€3,400,000.00								
Wexford Women's Refuge Proposal			€1,000,000.00								
Purchase of Land for Housing Purposes			€1,500,000.00								

Taghmon 16 Houses			€2,300,000.00							
Holyfort 6 Units			€750,000.00							
New Dawn - Clonard (8 Units)			€800,000.00							
16 Houses McMurrough Court New Ross								€2,800,000.00		
10 Units Riverchapel, Gorey								€1,300,000.00		
Capital Advance Leasing Facility								€1,300,000.00		
8 Units Shanna Court Wexford										€1,200,000.00
Rathangan Capital Assistance Scheme								€1,050,000.00		
Killanerin Capital Assistance Scheme										€680,000.00
Ard Aoibhinn Capital Assistance Scheme										€1,760,000.00
Energy Efficiencies LA Houses 2014										€1,320,000.00
Energy Efficiencies LA Houses 2015										€580,000.00
Camphill Capital Assistance Scheme								€600,000.00		
Enhanced Housing Maintenance Programme	€580,000.00									
Maintenance of LA Housing						€5,000,000.00				
Housing Assessment, Allocation & Transfer						€820,000.00				
Housing Rent and TP Administration						€650,000.00				
Support to Housing Capital Programme						€2,230,000.00				
RAS Programme						€5,850,000.00				
Housing Loans						€1,700,000.00				
Housing Grants						€1,690,000.00				
Road Transportation and Safety										
Kilmore Quay Relief Road			€750,000.00							
Enniscorthy Residual Network 2014										€3,600,000.00
New Ross Residual Network 2014										€2,000,000.00
Enniscorthy Residual Network 2015								€3,850,000.00		
New Ross Residual Network 2015								€1,770,000.00		
Enniscorthy Residual Network 2016			€3,200,000.00							
New Ross Residual Network 2016			€1,650,000.00							
Footpath Link Ferrybank to Castlebridge								€650,000.00		
Active Town Travel - Drinagh								€850,000.00		
Gorey Inner Relief Road								€600,000.00		
NP Roads - Maintenance & Improvement						€1,490,000.00				
Regional Rds - Maintenance & Improvement						€2,220,000.00				
Local Roads - Maintenance & Improvement						€18,850,000.00				
Public Lighting						€1,390,000.00				
Maintenance & Management of Car Parking						€1,050,000.00				
Agency & Recoupable						€1,060,000.00				
Water Services										
Enniscorthy Flood Defence Scheme								€35,000,000.00		
Water Supply - Irish Water SLA						€4,680,000.00				
Waste Water Treatment - Irish Water SLA						€2,470,000.00				
Admin of Group & Private Installations						€1,480,000.00				
Support to Irish Water Capital Programme						€640,000.00				

Water & Sewerage Costs - Non Irish Water						€610,000.00					
Development Management											
Trinity Wharf			€2,000,000.00					€1,000,000.00			
Refurbishment of Athenaeum								€5,000,000.00			
SICAP Programme 2015 - 2017											
Forward Planning						€840,000.00					
Development Management						€1,850,000.00					
Planning Enforcement						€940,000.00					
Tourism Development & Promotion						€510,000.00					
Community Function						€750,000.00					
Economic Development & Promotion						€2,250,000.00					
Environmental Services											
Holmestown Landfill Capping			€1,000,000.00								
Kilmore Quay Pier Extension			€3,000,000.00								
Courtown Breakwater			€5,000,000.00								
General Piers & Harbour Improvements			€4,500,000.00								
Water Safety Training Centre Curracloe			€800,000.00								
Wexford Swimming Pool/Caravan Park Impr			€600,000.00								
Courtown Rock Armouring								€1,400,000.00			
Killurin Landfill Improvements											€7,700,000.00
Landfill Operation & Aftercare						€2,940,000.00					
Recovery & Recycling Facilities						€870,000.00					
Provision of Waste Collection Services						€1,000,000.00					
Litter Management						€600,000.00					
Street Cleaning						€1,670,000.00					
Waste Regulations, Monitoring & Enforcement						€600,000.00					
Safety of Structures & Places						€840,000.00					
Operation of Fire Services						€4,330,000.00					
Water Quality, Air/Noise Pollution						€890,000.00					
Recreation and Amenity											
Improvements Enniscorthy Library			€500,000.00								
Improvements New Ross Library			€500,000.00								
Development of Arts Facilities			€500,000.00								
Redevelopment of Arts Centre, Wexford			€2,500,000.00								
Public Parks & Open Spaces			€1,500,000.00								
Amenity Area in Clonroche			€500,000.00								
Amenity Area in Bunclody			€500,000.00								
Gorey Park Development			€1,000,000.00								
Active Travel Route (New Ross to Waterford)			€1,200,000.00								
Active Travel Route (Red Bridge, New Ross)			€1,750,000.00								
Riverchapel Community Complex								€850,000.00			
Library Computerisation											€1,600,000.00
Operation of Library & Archive Services						€3,870,000.00					
Outdoor Lesiure Areas Operations						€1,300,000.00					
Community, Sport & Recreation Development						€840,000.00					

Operation of Arts Programme						€1,110,000.00					
Agriculture, Education, Health and Welfare											
Courtown Harbour Development								€1,700,000.00			
Operation & Maintenance of Piers & Harbours						€750,000.00					
Veterinary Services						€620,000.00					
Educational Support Services						€1,010,000.00					
Miscellaneous Services											
Plant Purchase Programme 2015/2016								€550,000.00			
Profit/Loss of Machinery Yard						€530,000.00					
Profit/Loss of Stores Account						€560,000.00					
Adminstration of Rates						€940,000.00					
Operation of Markets & Casual Trading						€4,960,000.00					
Local Representation/Civic Leadership						€1,050,000.00					
Motor Taxation						€1,570,000.00					
Agency & Recoupable Services						€2,820,000.00					
Wicklow County Council											
Housing & Building											
Enhancement of Rental Accommodation Scheme	€929,912.00										
Housing Construction - Murphs Site Bray				€15,000,000.00							
Housing Construction - Brewery Bends, Rathdrum			€3,200,000.00								
Housing Construction - Dunlavin			€5,000,000.00								
Housing Construction - Carrigoona, Bray			€5,000,000.00								
Housing Construction - Sutton Villas			€900,000.00								
Housing Construction - Whitehall Baltinglass				€8,500,000.00							
Housing Construction - Farrenkelly, Greystones			€2,700,000.00								
Housing Construction - Ballinahinch, Ashford			€2,800,000.00								
Housing Construction - Three Trouts Greystones			€4,000,000.00								
Housing Construction - Emoclew Road Arklow			€3,400,000.00								
Housing Construction - Lott Lane, Kilcoole				€9,200,000.00							
Housing Construction - Convent Lands Wicklow				€13,600,000.00							
Purchases/Part V				€15,600,000.00							
Remedial Schemes				€15,750,000.00							
Special Projects			€1,500,000.00								
Energy Efficiency Insulation Measures			€2,600,000.00								
Relets			€3,900,000.00								
Approved Housing Bodies (in partnership)/CAS				€6,000,000.00							
Grants for Private Housing			€3,300,000.00								
Maintenance / Improvement of LA Housing						€5,425,405.00					

Housing Assessment, Allocation & Transfer						€560,890.00					
Housing Rent & Tenant Purchase Administration						€1,001,371.00					
Administration of Homeless Service						€615,231.00					
Support to Housing Capital & Affordable Programme						€1,824,283.00					
RAS Scheme						€6,604,161.00					
Housing Loans						€1,280,079.00					
Housing Grants						€889,625.00					
Remedial Works Glending								€4,950,000.00			
Purchases AIB & BOI NAMA Properties								€1,571,397.00			
Purchases AIB & BOI NON NAMA Properties								€2,012,611.00			
Purchase of RAS Properties								€967,978.00			
Tuath Housing Association (CAS)								€7,305,465.00			
IWILS/Extensions/DPG Extensions								€785,782.00			
Pre-letting repairs								€1,835,852.00			
Oldcourt Energy Efficient Works (Ph2)								€1,218,367.00			
Energy Efficiency Fabric Upgrade Works								€750,000.00			
Road Transportation and Safety											
National Primary RARIS			€2,300,000.00								
Knockroe Bend Realignment			€3,600,000.00								
NS Road - Maintenance & Improvement						€712,332.00					
Regional Road - Maintenance & Improvement						€5,431,128.00					
Local Road - Maintenance & Improvement						€8,937,221.00					
Public Lighting						€2,148,053.00					
Traffic Management Improvement						€1,910,950.00					
Maintenance & Management of Carparking						€1,308,905.00					
Support to Roads Capital Programme						€522,198.00					
Newtownmountkennedy/Ballinabarny RIS*								€192,286,935.00*			
N11 Balinabarny/Arklow RIS*								€54,401,509.00*			
Wicklow Port Access & Town Relief Road*								€65,000,000.00*			
Kilcoole East Distributor Road								€676,185.00			
[* These schemes were completed and opened prior to 2014. Expenditure in 2015 relates to outstanding CPO payments]											
Water Services											
Operation & Maintenance of Water Supply						€3,312,357.00					
Operation & Maintenance of Waste Water Treatment						€2,165,715.00					
Agency & Recoupable Services						€537,785.00					
Development Management											
Development Management						€1,980,090.00					
Enforcement						€1,250,464.00					

Op & Mtce of Industrial Sites & Commercial Facilities						€570,324.00					
Community & Enterprise Function						€1,992,449.00					
Economic Development & Promotion						€1,801,711.00					
Avondale Business Park, Rathdrum			€2,500,000.00								
Dunlavin Industial Park			€1,000,000.00								
Baltinglass Industrial Park			€1,000,000.00								
Blessington Lands			€1,000,000.00								
Kish Lands Arklow			€2,000,000.00								
Wicklow County Campus			€3,300,000.00								
Environmental Services											
Arklow Flood Defense Scheme				€14,400,000.00							
Wicklow Port			€1,000,000.00								
Coastal Protection			€1,000,000.00								
Storm Damage			€2,500,000.00								
Ballyanagran Environmental Fund			€710,000.00								
Arklow Harbour			€2,400,000.00								
Operation Maintenence & Aftercare of Landfill						€708,318.00					
Op & Mtce of Recovery & Recycling Facilities						€1,404,285.00					
Street Cleaning						€1,544,893.00					
Waste Regulations, Monitoring & Enforcement						€1,019,162.00					
Maintenance & Upkeep of Burial Grounds						€657,109.00					
Operation of Fire Service						€4,513,637.00					
River Dargle Flood Defence Scheme								€46,000,000.00			
Landfill Levy								€6,347,244.00			
Arklow Harbour Dredging Project								€805,544.00			
Recreation and Amenity											
SICAP	€972,584.00										
Leader	€1,000,000.00										
Wicklow Library			€5,000,000.00								
Rathdrum Library			€500,000.00								
Aughrim Library			€500,000.00								
Arklow Library								€5,800,000.00			
Operation of Library & Archival Service						€2,923,834.00					
Op, Mtce & Improvement of Outdoor Leisure Facilities						€1,971,101.00					
Community Sport & Recreational Development						€526,848.00					
Operation of Arts Programme						€758,483.00					
Agriculture, Education, Health and Welfare											
Veterinary Service						€590,999.00					
Miscellaneous Services											
Profit / Loss Machinery Account						€3,011,006.00					
Administration of Rates						€6,623,927.00					
Local Representation / Civic Leadership						€2,184,196.00					
Motor Taxation						€853,015.00					
Agency & Recoupable Services						€1,489,656.00					



Appendix 4

Checklists

[Carlow County Council](#)

[Cavan County Council](#)

[Clare County Council](#)

[Cork County Council](#)

[Cork City 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](#)

[Leitrim County Council](#)

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[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 & County Council](#)

[Westmeath County Council](#)

[Wexford County Council](#)

[Wicklow County Council](#)

Carlow County Council

CHECKLIST 1 General Obligations not specific to individual projects/programmes

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the 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
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. Training where provided will be attended by Staff Members.
Has internal training on the Public Spending Code been provided to relevant staff?	1	Internal Training has not been provided. If training on the PSC can be sourced then it will be considered by Management
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	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?	1	Carlow Co. Co. does act as a sanctioning authority to other agencies. Consideration will be given as how those organisations will comply with the PSC during 2016.
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	All quality assurance exercises are disseminated to those responsible.
Have recommendations from previous Quality Assurance exercises been acted upon?	2	Where possible recommendations are implemented. Resource constraints however apply in some cases.
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	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	3	A housing development at appraisal/design Stage
Has the Chief Executive signed off on the information to be published to the website?	3	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: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	N/A	No project exceeded €5M
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Council used appraisal designed in accordance with Dept guidelines
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No project exceeded €20M
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes all preliminary appraisals submitted to the Dept.
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	3	Yes – also all preliminary drawing prepared in-house
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	N/A	No project exceeded €20M
Were the NDFA Consulted for projects costing more than €20m?	N/A	No project exceeded €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 approval granted to proceed to tender?	3	Yes
Were Procurement Rules complied with?	3	Yes
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	Yes. In addition, post-tender approval is sought i.e. approval to commence construction
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	N/A	Time-scale, budget and outcome for tenants basis of evaluation
Have steps been put in place to gather Performance Indicator data?	N/A	

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	No additional or new expenditure exceeding €500K planned for 2016. Budget for 2015 and 2016 reviewed for details.
Are objectives measurable in quantitative terms?	3	As above
Was an appropriate appraisal method used?	3	As above
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	3	As above
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	3	As above
Was the required approval granted?	3	As above
Has a sunset clause been set?	3	As above
Has a date been set for the pilot and its evaluation?	3	As above
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	3	As above
If outsourcing was involved were Procurement Rules complied with?	3	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?	3	As above
Have steps been put in place to gather Performance Indicator data?	3	As above

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

Incurring Capital Expenditure <u>Applies to the Roads and Housing Directorates only</u>	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Yes contracts signed and approved
Did management boards/steering committees meet regularly as agreed?	3	Weekly for Housing and Monthly in Roads
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Design Team in Housing and Engineer in Roads appointed to oversee.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	As above
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Contractor provides reports in Roads. Not in housing but variations discussed
Did the project keep within its financial budget and its time schedule?	3	Project still under construction in Roads so final cost not known. No issues in housing at the moment
Did budgets have to be adjusted?	3	Not yet in roads but it is likely to be required.
Were decisions on changes to budgets / time schedules made promptly?	3	Process underway in Roads. No issue in Housing
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)	3	Project required in Roads Section due to fatalities and injuries. Severe housing shortage requires housing construction
If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?	3	Issue did not arise
If costs increased, was approval received from the Sanctioning Authority?	3	Approval always sought from sanctioning bodies
Were any projects terminated because of devians from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	Never happened
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	N/A	Projects not large enough to warrant this.

Checklist 5: - For current expenditure being incurred

Incurring Current Expenditure	Self-Assessed Compliance	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 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 where unit costs apply like Roads, Water etc.
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, Scorecards etc.)
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	1	Currently there is not a plan in place to conduct VFM exercises.
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	0	No VFM evaluations have been conducted during 2015. VFM exercises have been conducted in previous years
Have all VFMs/FPAs been published in a timely manner?	2	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?	1	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?	2	During the budgeting process

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 <u>Applies to Housing only</u>	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	1	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?	3	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?	1	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: 1 - 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	3	No Current expenditure programmes were terminated during 2015
Did those reviews reach conclusions on whether the programmes were effective?	3	As above
Did those reviews reach conclusions on whether the programmes were efficient?	3	As above
Have the conclusions reached been taken into account in related areas of expenditure?	3	As above
Were any programmes discontinued following a review of a current expenditure programme?	3	As above
Was the review commenced and completed within a period of 6 months?	3	As above

Cavan County Council

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

Ref	General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
CHK1.1	Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	2015 is the Second year of the PSC in Local Government, & 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)	1	No Training provided for Local Government sector in 2015.
CHK1.3	Has internal training on the Public Spending Code been provided to relevant staff?	3	The PSC and the QA guidance (version 2) were circulated to all relevant staff and agencies. More in-depth training is still required
CHK1.4	Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	Where applicable the PSC has been adapted and each Head of Section or Agency was required to confirm their compliance with same on an annual basis.
CHK1.5	Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Yes - each Head of Section was required to confirm their compliance with same on an annual basis.
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?	3	Yes - Quality Assurance exercises and additional Internal Auditor spot checks (on services), reports & recommendations have been sent to the relevant party for review and application
CHK1.7	Have recommendations from previous Quality Assurance exercises been acted upon?	3	Yes – Internal Auditor still conducts Spot checks outside of the PSC. Inventory list updated Annually & Assurance of compliance with the PSC sought on an annual basis from the heads of each Section/Departments
CHK1.8	Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	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	3	Yes - Required Sample reviewed
CHK1.10	Has the Chief Executive signed off on the information to be published to the website?	3	Yes. CE has signed off
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly 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: 1 - 3	Comment/Action Required
CHK2.1	Was a Preliminary Appraisal undertaken for all projects > €5m	3	Yes – when applicable, appraisals where undertaken in the format required by the relevant Sanctioning Authority & sent to them for approval
CHK2.2	Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes – Appropriate appraisals conducted in accordance with the relevant Sanctioning Authority guidelines and requirements.
CHK2.3	Was a CBA/CEA completed for all projects exceeding €20m? CBA = Cost Benefit Analysis, CEA = Cost Effectiveness Analysis	N/A	No projects listed at this level.
CHK2.4	Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes – early appraisal is conducted in accordance with relevant Sanctioning Authority guidelines, 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)?	3	Where this is a requirement, all necessary approval is sought, & only when approval in principle is granted can the project/programme proceed.
CHK2.6	If a CBA/CEA was required was it submitted to DPER (CEEU) for their views? CEEU = Central Expenditure Evaluation Unit	N/A	No projects listed at this level.
CHK2.7	Were the NDFA Consulted for projects costing more than €20m? NDFA = National Development Finance Agency	N/A	No projects listed at this level.
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?	3	Yes, where applicable, projects are tendered in line with approvals & relevant requirements.
CHK2.9	Was approval granted to proceed to tender?	3	Yes – where applicable
CHK2.10	Were Procurement Rules complied with?	3	Yes – Tenders are carried out in accordance with EU directives & National Guidelines
CHK2.11	Were State Aid rules checked for all supports?	N/A	Not Applicable in Local Government
CHK2.12	Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes – where applicable
CHK2.13	Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	3	Yes – where applicable, regarding project deadlines & funding drawdown
CHK2.14	Have steps been put in place to gather Performance Indicator data?	3	Yes – where applicable, regarding programme of works & dates for funding drawdown
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly 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: 1 - 3	Comment/Action Required
CHK3.1	Were objectives clearly set?	3	Yes – Projects/programmes have a clear objective.
CHK3.2	Are objectives measurable in quantitative terms?	3	Yes – Where applicable as part of proposals to the relevant Sanctioning Authority
CHK3.3	Was an appropriate appraisal method used?	3	Yes – Current Expenditure was assessed as part of the Budgetary Process
CHK3.4	Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No new programmes relevant to PSC in 2015
CHK3.5	Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	3	Yes as well as in multi annual programmes submitted to the relevant Sanctioning Authority
CHK3.6	Was the required approval granted?	3	Yes – spend in this area is subject to approval and funding from the relevant sanctioning Authority
CHK3.7	Has a sunset clause been set?	N/A	N/A
CHK3.8	Has a date been set for the pilot and its evaluation?	N/A	No new programmes relevant to PSC in 2015
CHK3.9	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No new programmes relevant to PSC in 2015
CHK3.10	If outsourcing was involved were Procurement Rules complied with?	3	Yes – Tenders are carried out in accordance with EU directives & National Guidelines
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?	3	Yes – where applicable, performance indicators regarding project deadlines, outputs, funding drawdown etc
CHK3.12	Have steps been put in place to gather Performance Indicator data?	3	Yes – where applicable, performance related data is reported back to the relevant Sanctioning Authority as & when required.
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly 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: 1 - 3	Comment/Action Required
CHK4.1	Was a contract signed and was it in line with the approval in principle?	3	Yes - where applicable
CHK4.2	Did management boards / steering committees meet regularly as agreed?	3	Yes -where applicable – Regular Meetings did take place
CHK4.3	Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Yes if deemed necessary by the Sanctioning Authority. Usually programme implementation is monitored by relevant Council staff.
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?	3	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?	3	Yes - when required, & in accordance with the relevant Sanctioning Authorities guidelines.
CHK4.6	Did the project keep within its financial budget and its time schedule?	3	Yes - In most cases projects were kept within budget, & time schedule.
CHK4.7	Did budgets have to be adjusted?	N/A	Where applicable Budgets are adjusted in accordance with Management approval & /or with Sanctioning Authorities approval(if necessary)
CHK4.8	Were decisions on changes to budgets / time schedules made promptly?	N/A	Where applicable Decisions on changes to budgets/time schedules are usually made promptly
CHK4.9	Did circumstances ever warrant questioning the viability of the project & the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in environment, new evidence)	N/A	No
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 from the Sanctioning Authority is sought in accordance with their guidelines
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 and to the relevant Department? MAC = Management Advisory Committee	3	Updates are provided to the Senior Management Team and Council on a monthly basis, & to relevant bodies (when required). In addition each Director of Service informs the Senior Management Team of relevant projects & where applicable the relevant Project Manager will address the SMT directly.
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant			

Checklist 5: - For current expenditure being incurred

Ref No.	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
CHK5.1	Are there clear objectives for all areas of current expenditure?	3	Yes – Spending Programme defined as part of annual budget process, relevant grant schemes & allocations, & objectives identified in the Councils business plans & programmes.
CHK5.2	Are outputs well defined?	3	Yes –outputs clearly defined in the relevant statutory regulations / acts, scheme or programme
CHK5.3	Are outputs quantified on a regular basis?	3	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?	3	Yes – Through various statistical reports, Sanctioning Authority reports, databases (Roadmap), Personal Development Plans, & KPI's
CHK5.5	Are outcomes well defined?	3	Yes – Through Annual Service Plans, Various Schemes, Programmes, Circulars, & EU & National requirements.
CHK5.6	Are outcomes quantified on a regular basis?	3	Yes – Captured in management reports, relevant Sanctioning Authority returns, KPI's etc
CHK5.7	Are unit costings compiled for performance monitoring?	3	Yes – Unit costings are compiled in accordance with the relevant Sanctioning Authority reporting requirements ,returns, KPI's etc
CHK5.8	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes – Audits, Financial System, Sanctioning Authority returns & reports, National Service Indicators, Monthly Progress Reports to Councillors, KPI's etc.
CHK5.9	Is there an annual process in place to plan for new VFMs, FPAs and evaluations? VFM = Value for Money, FPA = Focused Policy Assessment	3	Yes – This is an essential part of our Internal Audit Programme, approved by SMT and Audit Committee
CHK5.10	How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	3	11 reviews completed, which are separate to the PSC in-depth checks
CHK5.11	Have all VFMs/FPAs been published in a timely manner?	3	Presented to SMT, Audit Committee, and LG Auditor
CHK5.12	Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	3	Yes - an annual implementation review is undertaken
CHK5.13	How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	3	Through improved processes and procedures.
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly 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: 1 - 3	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?	N/A	Usually lessons/issues that arise over the project are communicated back to the Sanctioning Authority for their information. Where applicable 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?	N/A	Where possible, practices are amended in view of lessons learned
CHK6.6	Were project reviews carried out by staffing resources independent of project implementation?	3	Yes – In some cases where works were carried out by private companies / contractor, inspections / assessments were conducted by Council Staff.
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant			

Checklist 7: - to be completed if current expenditure programmes 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: 1 - 3	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 2015
CHK7.2	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2015
CHK7.3	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2015
CHK7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2015
CHK7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2015
CHK7.6	Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2015
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant			

Clare County Council

Checklist 1: – to be completed by all Local Authorities

	General Obligations not specific to individual projects/ programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1	Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	2	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)	1	No Training provided for Local Government sector to date – Regional session arranged by DPER for 16/6/16 in Galway
3	Has internal training on the Public Spending Code been provided to relevant staff?	1	In house training session held in 2015. Individual training needs are identified via the PMDS process. Guidance document has been developed and circulated. A training session is scheduled by DPER for 16/6/16.
4	Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	1	A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach. A training session is scheduled by DPER for 16/6/16.
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	Agencies have been advised of the requirements of the PSC.
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 (National Oversight and Audit Commission)?	3	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	3	Sample reviewed
10	Has the Chief Executive signed off on the information to be published to the website?	3	Yes. CE has signed off

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	Comment/Action Required
1	Was a Preliminary Appraisal undertaken for all projects > €5m	3	
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?	3	
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)?	3	
6	If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	3	
7	Were the NDFA Consulted for projects costing more than €20m?	3	
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?	3	
10	Were Procurement Rules complied with?	3	
11	Were State Aid rules checked for all supports?	3	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?	3	
13	Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	2	
14	Have steps been put in place to gather Performance Indicator data?	2	

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

	Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
1	Were objectives clearly set?	N/A	No programmes relevant to PSC in 2015
2	Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2015
3	Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2015
4	Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2015
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 2015
6	Was the required approval granted?	N/A	No programmes relevant to PSC in 2015
7	Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2015
8	Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2015
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 2015
10	If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2015
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 2015
12	Have steps been put in place to gather Performance Indicator data?	N/A	No programmes relevant to PSC in 2015

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

	Incurring Capital Expenditure	Self-Assessed Compliance	Comment/Action Required
1	Was a contract signed and was it in line with the approval in principle?	3	
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)	3	
10	If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?	3	
11	If costs increased, was approval received from the Sanctioning Authority?	3	
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 and to the relevant Department?	N/A	

Checklist 5: - For Current Expenditure

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 - 3	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?	2	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?	2	The further development of the Annual Service Plans will enhance this measurement. Also Annual reports & returns & mid-year reviews.
7	Are unit costings compiled for performance monitoring?	2	The council complies with national performance indicators in relation to cost per unit and costing is also carried by service.
8	Is there a method for monitoring effectiveness on an ongoing basis?	2	All expenditure is evaluated annually across these Service Levels as part of Budget Process + Also Annual reports & returns, midyear reviews, networks & awards
9	Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	1	There is an internal audit planning process which will be utilised to consider VFM reviews in future plans.
10	How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	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. Under 'other evaluations' there have been 12 IA reports in 2015, a LGA review & IW reviews.
11	Have all VFMs/FPAs been published in a timely manner?	1	
12	Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	2	There is an internal audit process to follow up recommendations which will include VFM reviews
13	How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	2	

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: 1 - 3	Comment/Action Required
1	How many post project reviews were completed in the year under review?	N/A	3 PPR carried out as required
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?	N/A	
4	Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	N/A	
5	Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	
6	Were project reviews carried out by staffing resources independent of project implementation?	N/A	

Checklist 7: - 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: 1 - 3	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 2015
2	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2015
3	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2015
4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2015
5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2015
6	Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2015

Cork County Council

Step 3 – Public Spending Code Checklists

These checklists summarise CCC's PSC compliance. No Current Programmes with expenditure > €500,000 commenced/finished during the reporting period. In –depth project checks and a staff survey informed the specific scores.

The Checklist scoring mechanism is as follows

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

In some cases fields are marked as N/A and information is included in the comment box

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the PSC	3	All Senior Management, budget holder and project staff are now aware of PSC requirements.
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	3	DPER provided in-depth briefings to appropriate CCC staff in April 2016.
Has internal training on the Public Spending Code been provided to relevant staff?	2	Internal PSC compliance advice is available where requested. However no formal training is currently available
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	2	Departments now incorporate PSC compliance into their existing project management practice.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	This has not arisen as CCC does not fund external bodies for >500k. However it will be included in any future arrangement.
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	Yes, particularly arising from Internal Audit and other such Quality Reviews.
Have recommendations from previous Quality Assurance exercises been acted upon?	3	Yes these are put in place where feasible
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	As per this report
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	As per this report
Has the Chief Executive signed off on the information to be published to the website?	3	As per this report

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: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Yes, both to CCC's internal standards and sanctioning body standards.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes, in co-ordination with sanctioning body standards
Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes, in co-ordination with sanctioning body standards
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, as per sanctioning body funding requirements
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	3	Yes, as per sanctioning body funding requirements
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	N/A	Carried out by other bodies which then provide funding to CCC.
Were the NDFA Consulted for projects costing more than €20m?	N/A	Carried out by other bodies 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?	3	Yes
Was approval granted to proceed to tender?	3	Yes in all cases
Were Procurement Rules complied with?	3	Yes in all cases
Were State Aid rules checked for all supports?	3	Yes in all cases
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	2	Where applicable and identifiable. CCC needs to apply further indicators in certain project types in light of greater understanding post DPER briefing.
Have steps been put in place to gather Performance Indicator data?	2	Yes subject to data availability

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	Yes
Are objectives measurable in quantitative terms?	3	Yes
Was an appropriate appraisal method used?	3	Yes
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	2	Recent citizen survey has informed programmes
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	2	Recent citizen survey has informed programmes
Was the required approval granted?	3	Approved in Council budget
Has a sunset clause been set?	N/A	Not applicable to relevant projects
Has a date been set for the pilot and its evaluation?	N/A	No pilot requirement in relevant projects
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No pilot requirement in relevant projects
If outsourcing was involved were Procurement Rules complied with?	3	Yes where required
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?	2	Continuation of existing performance indicators as expansion of existing programmes
Have steps been put in place to gather Performance Indicator data?	2	As above

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

Incurring Capital Expenditure	Self-Assessed Rating: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	This is a standard CCC project requirement.
Did management boards/steering committees meet regularly as agreed?	3	Yes, Steering and management committees are constituted on a case by case basis.
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Yes 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	Yes. CCC has specific design and implementation sections for all major funding streams (Roads, Housing, Flood management)
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Standard CCC project requirement.
Did the project keep within its financial budget and its time schedule?	3	Identified projects are all within budget
Did budgets have to be adjusted?	2	No
Were decisions on changes to budgets / time schedules made promptly?	3	N/A but procedure in place where required
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	None identified but procedure in place where required.
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 relevant Department?	3	This would have been carried out by Funding bodies/agencies with CCC input

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Yes, as part of Budgeting and Business Planning Process
Are outputs well defined?	3	Yes including National Performance Indicators
Are outputs quantified on a regular basis?	3	Yes
Is there a method for monitoring efficiency on an ongoing basis?	2	Yes
Are outcomes well defined?	3	
Are outcomes quantified on a regular basis?	2	
Are unit costings compiled for performance monitoring?	2	
Is there a method for monitoring effectiveness on an ongoing basis?	2	
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	1	These will be included as part of next years Audit Plan
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	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?	3	
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	N/A	Significant internal restructuring has taken place in recent years on foot of VFM exercises and CCC intends to further pursue this policy in coming years

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: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	1	Carried out where specifically required by funding bodies
Was a post project review completed for all projects/ programmes exceeding €20m?	N/A	None applicable in this period
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	Yes in relation to previous projects pre 2015
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	2	Yes in relation to previous projects pre 2015
Were project reviews carried out by staffing resources independent of project implementation?	2	May be carried out by consultants in the case of large engineering projects

Checklist 7: - 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: 1 - 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
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	

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: 1–3	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	Procedures for obtaining a Capital Budget mirror the PSC
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	3	Relevant staff attended formal training in 2016
Has internal training on the Public Spending Code been provided to relevant staff?	2	Training has been provided on our internal SOPs for Appraisal & Management of Capital Projects
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	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?	3	Recommendations are notified to relevant parties for review and application
Have recommendations from previous Quality Assurance exercises been acted upon?	2	Partially implemented
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Yes
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	
Has the Chief Executive signed off on the information to be published to the website?	3	

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: 1–3	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?	2	Not all projects under consideration in 2015 have been formally assessed / progressed to date
Was a CBA/CEA completed for all projects exceeding €20m?	3	Carried out by other bodies/agencies which then provide funding to CCC
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	Appraisal is required prior to formal allocation of a capital budget
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	In the majority of cases
If a CBA/CEA was required was it submitted to the DPER (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?	2	Not in all cases
Was approval granted to proceed to tender?	2	Yes where funding from external Sanctioning Authority
Were Procurement Rules complied with?	3	
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?	2	
Have steps been put in place to gather the Performance Indicator data?	2	

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

Current Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1–3	Comment/Action Required
Were objectives clearly set?	3.	Programmes on Inventory relate to meeting national Housing needs under national strategic objectives
Are objectives measurable in quantitative terms?	3	National KPIs are in place for Housing
Was an appropriate appraisal method used?	2	
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?	2	Yes
Was the required approval granted?		Yes. Increases approved as part of the Annual Budget process
Has a sunset clause been set?	N/A	
Has a date been set for the pilot 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?	2	KPIs are established each year for specific services
Have steps been put in place to gather the Performance Indicator data?	2	Annual reporting on Service Level indicators is in place

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: 1–3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	
Did management boards/steering committees meet regularly as agreed?	2	Yes for larger projects
Were Programme Co-ordinators appointed to co-ordinate implementation?	2	Yes but in some cases no formal appointments were made
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a senior suitable level for the scale of the project?	3	
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Monitoring was ad hoc on some projects, area that could be improved
Did the project keep within its financial budget and its time schedule?	2	Some projects had either time or budget overruns
Did budgets have to be adjusted?	2	Budgets typically aligned to tender price which overran in cases due to contractor claims
Were decisions on changes to budgets or 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	No
If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?	N/A	No
If costs increased was approval received from the Sanctioning Authority?	2	Yes but not always before costs incurred
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
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department	2	Mainly for the large Roads projects

Checklist 5: – For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1–3	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?	2	National KPIs are in place for Local Government
Are outputs quantified on a regular basis?	2	Service Level Indicators (KPIs) are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	2	Annual reporting on Service Level indicators
Are outcomes well defined?	2	Well defined for certain Programmes, more subjective for others
Are outcomes quantified on a regular basis?	2	Yes for major Programmes
Are unit costings compiled for performance monitoring?	2	For certain services
Is there a method for monitoring effectiveness on an ongoing basis?	1	Only for certain programmes
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	1	No. Reviews are carried out by BPI Unit and Internal Audit as appropriate
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	1	See above
Have all VFMs/FPAs been published in a timely manner?	1	
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	2	Improvements such as with CRM system have arisen out of evaluations'
How have the recommendations of VFMs, FPAs and other 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: 1–3	Comment/Action Required
How many post project reviews were completed in the year under review?	1	Reviews were carried out at project and local management level but none were formally documented and shared across the organisation
Was a post project review completed for all projects/programmes exceeding €20m?	1	One project which ended recently, over this threshold, but sufficient time not yet elapsed for completion of 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?	1	Formal post project review not scheduled at current date
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	1	Not formally
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	1	Changes were made but a local project level only
Was project review carried out by staffing resources independent of project implementation?	1	No

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: 1–3	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

Donegal County Council

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	All senior staff at Divisional Manager level engaged fully with the process
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	3	IPA Training May 2016 attended by relevant senior staff
Has internal training on the Public Spending Code been provided to relevant staff?	2	PSC documentation disseminated to relevant senior staff
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	2	Yes in respect of the QA stage. However, the PSC in general has not been adapted to suit the local authority context
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	Requirements are not clear in this regard. This area is still under consideration by the sector. 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?	3	NOAC's report of February 2016 has been shared with all relevant staff
Have recommendations from previous Quality Assurance exercises been acted upon?	1	It is anticipated that the IPA training and enhanced awareness of PSC requirements will contribute to improved compliance over time
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	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	3	Internal Audit has completed 5 in-depth reviews for 2015
Has the Chief Executive signed off on the information to be published to the website?	3	Yes

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: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Only Housing Capital Programme relevant to this category
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	All projects appraised appropriately depending on scale and individual requirements
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	Only Housing Capital Programme relevant to this category. Central Government Allocation.
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)?	3	
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	N/A	No requirement exists
Were the NDFA Consulted for projects costing more than €20m?	N/A	No requirement exists
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 under consideration have not yet reached this stage
Was approval granted to proceed to tender?	N/A	See above
Were Procurement Rules complied with?	N/A	See above
Were State Aid rules checked for all supports?	N/A	See above
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	See above
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	2	Requirement/relevance is project-dependent
Have steps been put in place to gather Performance Indicator data?	2	Requirement/relevance is project-dependent

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	Budget increases applied for specific purposes
Are objectives measurable in quantitative terms?	3	Dependent on spend category
Was an appropriate appraisal method used?	N/A	Increased expenditure primarily relates to expansion of existing work programmes
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	2	Increases in expenditure are due to identified demands and specific objectives
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	3	
Was the required approval granted?	3	Statutory Revenue Budget approved by Elected Members on 18 th November 2015
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	Expenditure to occur in 2016
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?	2	Project/Programme dependent
Have steps been put in place to gather Performance Indicator data?	3	Yes, where appropriate

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	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 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/programmes 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 of 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 is practicable 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?	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)	1	
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?	1	
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	3	Yes, to the relevant department where required

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Spending programme defined as part of the statutory annual budget process
Are outputs well defined?	3	
Are outputs quantified on a regular basis?	3	
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, budget performance and monitoring is in place. Internal Audit Unit, Audit Committee and Value-for-Money Committee are 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
Are unit costings compiled for performance monitoring?	1	No specific requirements currently exist, however the value of implementing such measures in some cases is recognised
Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes, where relevant; measures can vary depending on service. Internal Audit Unit, Audit Committee and Value-for-Money Committee contribute to this. Local democracy and public accountability are also relevant here.
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	3	Internal Audit Work Programme as overseen/fostered by the Audit Committee and periodic reports to the Value-for-Money Committee
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	2	VFM is considered as part of Internal Audit Reports and periodic reports to the Value-for-Money 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?	3	Internal Audit Implementation & Progress Report formally presented to Audit Committee twice annually
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	-	Through formal consideration by Senior Management

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: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	#1	One completed
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	
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	2	Recommendations/lessons-learned are to be incorporated into future project plans
Were project reviews carried out by staffing resources independent of project implementation?	Yes	

Checklist 7: - 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: 1 - 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
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	

Dublin City Council

Checklist 1: – Dublin City Council

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	3	External DPER training was provided in May 2016.
Has internal training on the Public Spending Code been provided to relevant staff?	1	No internal PSC training has been provided though all staff have been made aware of PSC requirements and capital project guidelines have issued.
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	New capital project guidelines conforming to the PSC were issued in 2015.
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?	3	
Have recommendations from previous Quality Assurance exercises been acted upon?	2	Internal guidelines for the approval and monitoring of capital projects have been issued. The City Council intends to establish a Corporate Project Support Office to provide guidance for capital projects across the organisation and ensure compliance with the PSC.
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	
Has the Chief Executive signed off on the information to be published to the website?	3	

Checklist 2: – Dublin City Council

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance	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)	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)?	3	
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?	3	
Was approval granted to proceed to tender?	3	
Were Procurement Rules complied with?	3	
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 that will allow for the evaluation of its efficiency and effectiveness?	2	
Have steps been put in place to gather Performance Indicator data?	2	

Checklist 3 – Dublin City Council

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Were objectives clearly set?	3	Annual Budget process Service Plans Team Development plans Corporate Plan
Are objectives measurable in quantitative terms?	3	Key metrics / performance indicators documented and reported
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?	3	Re service A05 – see www.homelessdublin.ie Service A12 data analysis operative
Was the required approval granted?	3	DoECLG / Council approval received where appropriate
Has a sunset clause been set?	N/A	
Has a date been set for the pilot and its evaluation?	2	Service A12 – HAP Pilot Evaluation methodology currently in development
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	2	Service A12 – HAP Pilot Primary indicators have been agreed at the outset of the pilot
If outsourcing was involved were Procurement Rules complied with?	3	Services B06 / B04 Procurement is in compliance with policy; procedures and directives. Frameworks operative.
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?	2	Re service A05 – Homeless All homeless services provided are subject to a SLA (NGO/Voluntary Sector provider) and/or contractual agreement (private provider) Services A05 / A12 Service user activity is actively monitored via Pass System and this allows for performance measurement to be made against established KPI's
Have steps been put in place to gather the Performance Indicator?	2	Housing services Pass system Roads services Other services – existing KPI's apply

Checklist 4: - Dublin City Council

Incurring Capital Expenditure	Self-assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	
Did management boards/steering committees meet regularly as agreed?	2	
Were Programme Co-ordinators appointed to co-ordinate implementation?	2	
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior 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?	2	
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)	2	
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?	3	Yes in all cases
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	
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	3	Updates provided to relevant agencies and management as required/

Checklist 5: Dublin City Council

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 - 3	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 D/ECLG 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?	3	<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?	3	<ul style="list-style-type: none"> Annual Report Annual Budgets Quarterly Budget Monitoring SPC report ting at least 4 times per year Internal Audit Committee meetings at least 4 times per year
Are unit costings compiled for performance monitoring?	2	<ul style="list-style-type: none"> Combination of all above Formal reviews of some of DCC Departments / functions
Is there a method for monitoring effectiveness on an ongoing basis?	3	
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	2	<p>Included as part of Team Development Plans</p> <p>Included in Audit Plan</p>
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?		<p>VFM – 2 conducted by internal audit</p> <p>Transformation agenda – number of reviews ongoing</p>
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?	2	<p>Included as part of Team Development Plans</p> <p>Formal follow up by internal audit to review implementation of audit recommendations</p>

How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	2	Included as part of Team Development Plans Incorporated into decision making process
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Checklist 6: - Dublin City Council

Capital Expenditure Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	2	In the majority of cases reviews have been scheduled or taken place.
Was a post project review completed for all projects/ programmes exceeding €20m?	n/a	No completed projects exceeded this value (Ballyfermot Leisure Centre was completed a number of years ago and appeared on last year and this year's report due to legacy costs)
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	For the majority of projects reviews have been scheduled.
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	
Were project reviews carried out by staffing resources independent of project implementation?	2	

Checklist 7: Dublin City Council

Current Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
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	

- 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

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: 1 - 3	Discussion/Action Required
Does the Department ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	The requirements of the Public Spending Code brought to attention of relevant staff in 2015.
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	3	
Has internal training on the Public Spending Code been provided to relevant staff?	2	Formal internal training to be provided.
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	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?	3	
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 NOAC (National Oversight and Audit Commission)?	3	Yes - Submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	Yes – In-depth review carried out
Has the Chief Executive signed off on the information to be published to the website?	3	Yes.

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: 1 - 3	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?	2	Yes.
Was a CBA/CEA completed for all projects exceeding €20m?	3	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)	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)?	3	Approval In Principle required for Housing 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?	3	
Was approval granted to proceed to tender?	3	
Were Procurement Rules complied with?	3	
Were State Aid rules checked for all supports?	2	
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 that will allow for the evaluation of its efficiency and effectiveness?	2	
Have steps been put in place to gather Performance Indicator data?	2	

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	2015 Expenditure considered as part of 2014 Budget process.
Are objectives measurable in quantitative terms?	3	2015 Expenditure considered as part of 2014 Budget process.
Was an appropriate appraisal method used	3	2015 Expenditure considered as part of 2014 Budget process.
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	2	2015 Expenditure considered as part of 2014 Budget process.
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	2015 Expenditure considered as part of 2014 Budget process.
Was the required approval granted?	3	2015 Expenditure considered as part of 2014 Budget process.
Has a sunset clause been set?	N/A	2015 Expenditure considered as part of 2014 Budget process.
Has a date been set for the pilot and its evaluation?	N/A	2015 Expenditure considered as part of 2014 Budget process.
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	2	2015 Expenditure considered as part of 2014 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?	3	2015 Expenditure considered as part of 2014 Budget process.
Have steps been put in place to gather the Performance Indicator	3	2015 Expenditure considered as part of 2014 Budget process.

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	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 as agreed?	3	Management Team monthly meetings, Public Infrastructure Steering Committee in place and held regular meetings.
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Yes.
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.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	
Did the project keep within its financial budget and its time schedule?	2	
Did budgets have to be adjusted?	2	At times.
Were decisions on changes to budgets / time schedules made promptly?	2	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?	3	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 and to the relevant Department?	2	Depends on who sanctioning authority is.

Checklist 5: -For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	2	Outlined in Annual Budget, Department Business plans, Annual works programmes, Service Delivery Plan and Performance Indicators.
Are outputs well defined?	2	Agresso Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report & Performance Indicators Report (annual)
Are outputs quantified on a regular basis?	2	Targets, Goals & Objectives are established at start of each year and are monitored on an on-going and continuous basis throughout 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?	2	Agresso Financial Management System, Stakeholder Meetings. Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report & Performance Indicators Report (annual)
Are outcomes well defined?	2	Agresso Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report & Performance Indicators Report (annual)
Are outcomes quantified on a regular basis?	2	Through regular reviews of performance.
Are Unit Costings compiled for performance monitoring?	2	
Is there a method for monitoring effectiveness on an ongoing basis?	2	Structured departmental meetings are held to assess and review performance against targets/goals/objectives. Through 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.
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?	Yes	Internal Audit and the Audit committee review the VFM's
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?		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

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: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	Limited number.	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?	No	Plan to improve this area in 2016
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	No	Plan to improve this area in 2016
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	No	Plan to improve this area in 2016
Were project reviews carried out by staffing resources independent of project implementation?	No	Many of the reviews were carried out by project staff. This practice will be reviewed

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?		No services ceased in 2015
Did those reviews reach conclusions on whether the programmes were effective?		No services ceased in 2015
Did those reviews reach conclusions on whether the programmes were efficient?		No services ceased in 2015
Have the conclusions reached been taken into account in related areas of expenditure?		No services ceased in 2015
Were any programmes discontinued following a review of a current expenditure programme?		No services ceased in 2015
Was the review commenced and completed within a period of 6 months?		No services ceased in 2015

Fingal County Council

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1-3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	1	
Has internal training on the Public Spending Code been provided to relevant staff?	1	
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	Local Government Sector guidance is in place and has been followed.
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?	n/a	
Have recommendations from previous Quality Assurance exercises been acted upon?	1	
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	
Has the Chief Executive signed off on the information to be published to the website?	3	

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: 1-3	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)?	3	
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?	3	
Was approval granted to proceed to tender?	3	
Were Procurement Rules complied with?	2	
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 that will allow for the evaluation of its efficiency and effectiveness?	2	
Have steps been put in place to gather Performance Indicator data?	2	

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
Were objectives clearly set?	2	
Are objectives measurable in quantitative terms?	2	
Was an appropriate appraisal method used?	1	
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	1	
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	1	
Was the required approval granted?	3	
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?	2	
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?	1	
Have steps been put in place to gather Performance Indicator data?	1	

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

Incurring Capital Expenditure	Self- Assessed Compliance Rating: 1-3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	
Did management boards/steering committees meet regularly as agreed?	3	
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	
Did the project keep within its financial budget and its time schedule?	2	
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?	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?	n/a	
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	n/a	

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self- Assessed Compliance Rating: 1-3	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?	3	
Is there a method for monitoring efficiency on an ongoing basis?	2	
Are outcomes well defined?	2	
Are outcomes quantified on a regular basis?	2	
Are unit costings compiled for performance monitoring?	1	
Is there a method for monitoring effectiveness on an ongoing basis?	1	
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	1	
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	1	Three assessments have been carried out
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	

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: 1-3	Comment/Action Required
How many post project reviews were completed in the year under review?	1	None carried out
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?	1	None carried out
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	n/a	
Were project reviews carried out by staffing resources independent of project implementation?	n/a	

Checklist 7: - 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: 1-3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	n/a	
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	

Galway City Council

Checklist 1 – General Obligations on Galway City Council

General Obligations not specific to Individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/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 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)	2	PSC Training for all relevant staff has been planned for 2016.
Has Internal training on the Public Spending Code been provided to relevant staff?	2	PSC Training for all relevant staff given in May 2015. Guidance document has been 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?	3	Yes. Guidance document has been adapted for LA sector and used by Galway City Council.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	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?	3	Schedules of all audit recommendation distributed to Senior Management Team (SMT) regularly.
Have recommendations from previous Quality Assurance exercises been acted upon?	3	SMT progress reports on all audit recommendations.
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	3	PSC QA Report has been submitted to NOAC in accordance with set time-frames.
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	3	Required Sample reviewed.
Has the Chief Executive signed off on the information to be published to the website?	3	Chief Executive signed PSC Report has been provided on the City Council website.

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: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Two Social Housing Projects commenced during 2015.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Departmental Guidelines on Social Housing provision.
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	Max project estimated at €11.7 million
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Departmental Guidelines on Social Housing provision.
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	Departmental Guidelines on Social Housing provision.
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?	3	Departmental Guidelines on Social Housing provision.
Was approval granted to proceed to tender?	3	Dept Funding approved prior to issuing Tenders.
Were Procurement Rules complied with?	3	Yes – Corporate Procurement Procedures
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?	N/A	Tenders issued 2016, yet to be appraised.
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	3	Departmental Guidelines on Social Housing provision.
Have steps been put in place to gather Performance Indicator data?	3	Ongoing works.

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

Current Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
Were objectives clearly set?	N/A	No new National Initiatives or new current expenditures over €0.5m were being considered in 2015.
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	

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: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Within sanctioned estimated costs.
Did management boards/steering committees meet regularly as agreed?	3	Site Meetings – as per Contract terms.
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Staff assigned.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Assigned Engineering staff to manage project.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Minutes of regular Site Meetings per Contract.
Did the project keep within its financial budget and its time schedule?	2	Budgets exceeded and delays noted.
Did budgets have to be adjusted?	2	Conciliation and delays affected costs involved
Were decisions on changes to budgets / time schedules made promptly?	2	Budget exceeded prior to sanction.
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	Safety Schemes took priority but funding requests being monitored closely.
If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?	3	Detailed examination by Project Teams.
If costs increased, was approval received from the Sanctioning Authority?	2	Budget exceeded prior to sanction.
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 relevant Department?	N/A	

Checklist 5: – Incurring **Current** Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	The majority of the 31 Service Levels have stated 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 Council.
Is there a method for monitoring efficiency on an ongoing basis?	3	Monthly and quarterly Financial Reporting.
Are outcomes well defined?	3	Quarterly monitoring of KPI progress.
Are outcomes quantified on a regular basis?	3	Monthly and quarterly KPI and objective reporting.
Are Unit Costings compiled for performance monitoring?	2	Limited evidence of the use of Unit Costings as part performance monitoring.
Is there a method for monitoring effectiveness on an ongoing basis?	3	Monthly and quarterly KPI and objective reporting.
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?	2	Annual Service Delivery Plans developed but little evidence of VFMs or FPAs.
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	4	Of the 31 Service Levels assessed, 4 had undergone some form of VFM / FPA.
Have all VFMs/FPAs been published in a timely manner?	3	Where completed, the VFM was published promptly.
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	2	Management reports to Audit Committee on recommendations progress.
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	2	Limited number of Service Levels reports on Value for Money during 2014.

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: 1 - 3	Comment/Action Required
How many post-project reviews were completed in the year under review?	0	There were 2 Capital Projects deemed completed in 2015. No post-project reviews were made of these 2 by the year-end 2015.
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	Largest Project €1.75m.
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	Post-project reviews are planned for 1 of these 2 capital projects during 2016.
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	2	Lessons will follow from the completed post-project reviews.
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	National Guidelines take precedent over local decisions.
Was project reviews carried out by staffing resources independent of project implementation?	1	Project assigned staff complete post-project reviews.

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: 1 - 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No current expenditure programme was terminated during 2015.
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	

Galway County Council

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	2	2015 is the second year of the PSC in Local Government. Staff have been briefed on their obligations
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	1	No Training provided for Local Government sector to date. Training is planned to occur shortly.
Has internal training on the Public Spending Code been provided to relevant staff?	1	2015 is second 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.
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? I.e. have adapted sectoral guidelines been developed?	2	2015 is second year of PSC and while the revised National QA Guidance is being complied with, Guidance has issued for the sector. Local sectoral guidelines have as yet to be refined, which will, if necessary, be done in line with relevant training.
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 currently
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	2	The recommendation to indicate a process of information and training throughout the organisation was carried out through an awareness briefing session in November 2015 which included the circulation of guidance notes plus a full suite of information / guidance placed on the intranet. Face to face meetings occurred with the relevant seniors in each section. Also, as previously advised 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
Have recommendations from previous Quality Assurance exercises been acted upon?	2	Yes, see above answer. Also, Internal Audit recommendations have been acted upon.
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Report submitted for 2014
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	Required Sample reviewed
Has the Chief Executive signed off on the information to be published to the website?	3	Yes. CE has signed off

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: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Yes
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?	3	No projects in this category
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)?	3	Yes
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	3	No projects in this category
Were the NDFA Consulted for projects costing more than €20m?	3	No projects in this category
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	Full tender process complied with
Was approval granted to proceed to tender?	3	Yes where applicable
Were Procurement Rules complied with?	3	Full tender process complied with
Were State Aid rules checked for all supports?	3	We understand that this applies to grants which are subject to separate audit.
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Full tender process complied with where received
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	3	KPIs were set for each project.
Have steps been put in place to gather Performance Indicator data?	3	Ongoing monitoring in place

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2015
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2015
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2015
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2015
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 2015
Was the required approval granted?	N/A	No programmes relevant to PSC in 2015
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2015
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2015
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 2015
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2015
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 2015
Have steps been put in place to gather Performance Indicator data?	N/A	No programmes relevant to PSC in 2015

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: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Contracts were awarded and signed following procurement tender competitions
Did management boards/steering committees meet regularly as agreed?	3	No formal Steering Committee's in place - however regular meetings take place to review ongoing contracts by appropriate parties. In the case of TII projects formal Steering Committees are in place
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Formal programme co-ordinators are appointed
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Formal project managers are appointed
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress reports reviewed at regular Management Team Meetings – Monthly meetings of the Steering Committee include progress reports.
Did the project keep within its financial budget and its time schedule?	3	Yes
Did budgets have to be adjusted?	3	Yes – with consent of relevant body (TII)
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	Economic & Environmental conditions dictated/changed progression.
If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?	3	Re-appraisals were carried out
If costs increased, was approval received from the Sanctioning Authority?	3	Yes – with consent of relevant body (TII)
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
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	3	Progress reports were sent to DECLG

Checklist 5:
For current expenditure being incurred

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Yes, as per Budget Report and Annual Business Plan.
Are outputs well defined?	3	National KPI's are in place for Galway County Council
Are outputs quantified on a regular basis?	3	Yes
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, based on regular reviews of business plan, financial reporting, and SMT Meetings. FMS reviews on budgets v's actual
Are outcomes well defined?	3	Outcomes are considered as part of the business plan objectives
Are outcomes quantified on a regular basis?	3	Outcomes are directly measured & correlated back to expenditure/inputs
Are unit costings compiled for performance monitoring?	Yes	LGMA performance Management Indicators (eRtns)
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
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	3	No formal VFM/FPA Carried out – Ongoing annual IA programme in place which includes VFM's
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	3	This would form part of the Internal Audit work programme
Have all VFMs/FPAs been published in a timely manner?	3	No formal VFM/FPA Carried out – Ongoing annual IA programme in place + results published in a timely manner.
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
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	3	IA report recommendations were highlighted to the relevant Management for decision making

Checklist 6:

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

Capital Expenditure Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	1	As reported previously, In the main no formal post project reviews were carried out except in the case of the main TII projects.
Was a post project review completed for all projects/ programmes exceeding €20m?	1	Project reviews carried out for TII projects
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	
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?	1	

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: 1 - 3	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 2015
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2015
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2015
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2015
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2015
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2015

Kerry County Council

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	2015 is the second year of the PSC in the LG Sector. All relevant staff have been notified of their obligations under the code.
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	3	Senior staff attended DPER training provided in Cork in April 2016
Has internal training on the Public Spending Code been provided to relevant staff?	3	Internal training provided to staff in 2015. Guidance has been circulated.
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to the Local Government structures and approaches.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Yes
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	Yes. Recommendations notified to Senior Management team for review and application.
Have recommendations from previous Quality Assurance exercises been acted upon?	3	Yes
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	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	Yes – Required sample reviewed.
Has the Chief Executive signed off on the information to be published to the website?	3	Yes. CE has signed off

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: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Yes in relation to 2 projects. Projects in this category are typically at the very early stages of consideration
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	
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. In relation to qualifying 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)?	3	Yes. In relation to qualifying projects
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?	N/A	
Was approval granted to proceed to tender?	N/A	
Were Procurement Rules complied with?	3	
Were State Aid rules checked for all supports?	N/A	Not applicable for 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 that 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	

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	Relates to one programme - RAS
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	Submitted and approved as part of corporate budget process.
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	3	
Was the required approval granted?	3	
Has a sunset clause been set?	N/A	
Has a date been set for the pilot and its evaluation?	N/A	No pilot - Increase in existing programme
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?	3	
Have steps been put in place to gather Performance Indicator data?	2	

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Yes, for all projects where a contract has been awarded
Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Yes. All programmes are managed and developed by Senior Engineers and Senior Executive Officers
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
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress & financial reports were prepared where appropriate.
Did the project keep within its financial budget and its time schedule?	2	In the majority of cases Yes
Did budgets have to be adjusted?	2	In exceptional cases.
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?	3	Yes this is a requirement.
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
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the relevant Department?	3	Yes where required to Management teams in Kerry County Council

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	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	KPIs are established each year for specific areas.
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes – Budget performance monitoring in place.
Are outcomes well defined?	3	Continuity and delivery of Local services and programmes
Are outcomes quantified on a regular basis?	2	Yes – Annual Reports & KPIs
Are unit costings compiled for performance monitoring?	2	Yes – where applicable
Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes – Spending programme defined as part of the Annual Budget Process
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?		VFM is an integral part of Kerry County Council's operating environment.
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	3	National KPIs are in place for Local Government
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

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: 1 - 3	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?	3	Relates to one project only.
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?	3	
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	3	
Were project reviews carried out by staffing resources independent of project implementation?	3	

Checklist 7: - 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: 1 - 3	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 2015
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2015
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2015
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2015
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2015
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2015

Kildare County Council

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	Yes – all budget holders informed / made aware of the requirements of the PSC
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	2	DPER Training being provided to the LG sector at the end of May 2016
Has internal training on the Public Spending Code been provided to relevant staff?	3	Yes
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	Yes – a guidance note for Local Authorities has been developed
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 2015 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?	3	Yes
Have recommendations from previous Quality Assurance exercises been acted upon?	3	Yes
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	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	Yes – Required sample reviewed
Has the Chief Executive signed off on the information to be published to the website?	3	Yes

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: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Yes
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	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)?	3	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 DPER (CEEU) for their views?	N/A	There were no projects which required a CBA/CEA
Were the NDFA Consulted for projects costing more than €20m?	N/A	No such projects
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?		No such projects
Was approval granted to proceed to tender?	N/A	No such projects
Were Procurement Rules complied with?	N/A	No such projects
Were State Aid rules checked for all supports?	N/A	Not applicable to Local Government Sector
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 such projects
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?		No
Have steps been put in place to gather Performance Indicator data?		No

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	Targets set and agreed with the relevant Government Department
Are objectives measurable in quantitative terms?	3	Yes
Was an appropriate appraisal method used?	3	Yes
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	Kildare County Council is implementing national policy under the Social Housing Strategy
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?		Same response
Was the required approval granted?	N/A	Targets set and agreed with the relevant Government Department
Has a sunset clause been set?	N/A	No sunset clause applicable
Has a date been set for the pilot and its evaluation?	N/A	No pilot project
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not applicable
If outsourcing was involved were Procurement Rules complied with?	N/A	Not applicable
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	Not applicable
Have steps been put in place to gather Performance Indicator data?	N/A	Not applicable

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	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 internal project/programme co-ordinators 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?		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)	N/A	No
If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?	N/A	Not applicable
If costs increased, was approval received from the Sanctioning Authority?	3	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?	N/A	No
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	N/A	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

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	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?	1	Not relevant to all services / departments. National KPIs are in place for some services in the Local Government Sector.
Are outputs quantified on a regular basis?	1	Not relevant to all services / departments. Regular budget performance and monitoring is in place
Is there a method for monitoring efficiency on an ongoing basis?	1	Yes; budget performance and monitoring is in place
Are outcomes well defined?	1	The development of the Annual Service Plans will enhance this measurement
Are outcomes quantified on a regular basis?	1	The development of the Annual Service Plans will enhance this measurement
Are unit costings compiled for performance monitoring?	1	In some instances and where possible
Is there a method for monitoring effectiveness on an ongoing basis?	1	In some instances and where possible
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	N/A	The Audit Committee have a role in terms of VFM. This role will be developed in 2016. The Internal Audit Team and the LG Auditor also have regard/evaluate VFM. FPAs are not relevant to LG Sector
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?		
Have all VFMs/FPAs been published in a timely manner?	N/A	Not entirely relevant to the Local Government Sector, i.e. VFMs/FPAs are not published by Kildare County Council. VFM reviews /audits are considered by the Senior Management Team and the Audit Committee.
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	2	VFM reviews /audits are considered by the Senior Management Team and the Audit Committee and the agreed recommendations are
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	N/A	Resources are allocated to services on the basis of the Council's statutory duties/functions.

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: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	N/A	No projects relevant to the PSC in 2015
Was a post project review completed for all projects/ programmes exceeding €20m?	N/A	No projects relevant to the PSC in 2015
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 the PSC in 2015
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	N/A	No projects relevant to the PSC in 2015
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	No projects relevant to the PSC in 2015
Were project reviews carried out by staffing resources independent of project implementation?	N/A	No projects relevant to the PSC in 2015

Checklist 7: - 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: 1 - 3	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 2015
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to the PSC in 2015
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to the PSC in 2015
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to the PSC in 2015
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to the PSC in 2015
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to the PSC in 2015

Kilkenny County Council

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	2	Inhouse is provided on an ongoing basis
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	2	Yes
Has internal training on the Public Spending Code been provided to relevant staff?	2	Yes
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	2	Yes from the Head of Finance sub-committee of the 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	Yes
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
Have recommendations from previous Quality Assurance exercises been acted upon?	2	Yes
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Yes
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	Yes
Has the Chief Executive signed off on the information to be published to the website?	3	Yes

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: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Yes
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 project is this category
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	All projects are subject to a period of public consultation before a formal decision is made
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	3	Yes
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?	3	
Was approval granted to proceed to tender?	3	
Were Procurement Rules complied with?	3	
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	Yes
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	N/A	Yes, each project that has progressed to Tender stage would have a detailed specification with expected timescale
Have steps been put in place to gather Performance Indicator data?	3	Yes

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	
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	National Scheme
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	3	Yes – RAS housing units
Was the required approval granted?	3	Yes
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?	3	Yes
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	Yes
Have steps been put in place to gather Performance Indicator data?	3	Yes

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	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 as agreed?	3	Relevant teams within sections meet on regular basis
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Project coordinator appointed for projects >€5M
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 appropriate level are given responsibility for specific projects
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Management Accounts are produced monthly
Did the project keep within its financial budget and its time schedule?	2	One project has incurred significant extra cost due to 3 rd party actions
Did budgets have to be adjusted?	3	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)	3	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?		n/a
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 relevant Department?		Where requested

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Yes annual spending programme reflects core objectives of each section
Are outputs well defined?	3	Yes
Are outputs quantified on a regular basis?	3	Yes
Is there a method for monitoring efficiency on an ongoing basis?	3	Service indicators, Department Returns & Internal Review
Are outcomes well defined?	3	Yes
Are outcomes quantified on a regular basis?		Yes
Are unit costings compiled for performance monitoring?	3	Yes
Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	1	Where required
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	1	None
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	

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: 1 - 3	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
Were project reviews carried out by staffing resources independent of project implementation?		N/A

Checklist 7: - 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: 1 - 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?		N/A
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

Laois County Council

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	2	2015 is the second year of the PSC in the LG Sector. All relevant staff and agencies have been notified of their obligations under the code.
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	1	External training for 2 No staff on 26 th May 2016
Has internal training on the Public Spending Code been provided to relevant staff?	2	Yes - Met with Section Heads Guidance document has been developed and circulated More extensive training required.
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	Heads of Finance Working Group developed guidelines on adapting the PSC to Local Authorities 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 funding greater than €500k granted
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	Yes. Recommendations are notified to relevant parties for review and application
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 was the first year of the QA requirement in Local Government
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Yes – 2014 submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	Yes Required sample reviewed
Has the Chief Executive signed off on the information to be published to the website?	3	Signed by Chief Executive

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: 1 - 3	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)	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)?	3	Received from DoECLG/ NRA/DTTAS
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?	N/A	Not at tender stage
Was approval granted to proceed to tender?	N/A	Not at tender stage
Were Procurement Rules complied with?	N/A	
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?	N/A	
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	3	Will be set out prior to commencing scheme
Have steps been put in place to gather Performance Indicator data?	N/A	Have not reached this stage

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	As per Enterprise Plan/ SICAP funds guidelines Business Case completed
Are objectives measurable in quantitative terms?	3	Annual targets set/performance metrics. Define in business case
Was an appropriate appraisal method used?	3	Evaluated in accordance with POBAL/Enterprise Ireland guidelines. Report to program and PSROG monthly.
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	3	Set out in Tender Submission/ annual Enterprise Ireland plan
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	3	Done at national/ Enterprise Ireland / PSROG level
Was the required approval granted?	3	Yes
Has a sunset clause been set?	3	Annual/bi-annual review by Laois LCDC/ Enterprise Ireland
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?	2	Complied with in respect of POBAL. Training/mentoring services will have to be tendered as one on annual basis
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	Yes – set by POBAL on IRIS system and Enterprise Ireland
Have steps been put in place to gather Performance Indicator data?	3	Yes on IRIS system and Enterprise Ireland evaluation system

The above relates to three areas of expansion of existing expenditure outlined in Inventory

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	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 as agreed?	3	Met Monthly
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Site Staff on 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?	3	Yes
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Regular progress reports
Did the project keep within its financial budget and its time schedule?	3	Change order for additional works
Did budgets have to be adjusted?	2	Yes with approval of relevant apartment
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?	3	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?	3	No
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	3	To Department

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	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	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	Continuity and Delivery of Local Services & Programmes
Are outcomes quantified on a regular basis?	2	Annual Reports and KPIs
Are unit costings compiled for performance monitoring?	2	Where appropriate
Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, through internal audit, procurement and ongoing management of budget.
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	3	VFM's carried out annually
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	2	
Have all VFMs/FPAs been published in a timely manner?	3	All reports issued Management team and audit Committee
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	3	Follow up audits issue to Management Team on regular basis
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	3	Recommendations of VFM's are considered by management in the allocation of resources.

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: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	2	Housing- post project review carried out on 1 project Roads- Not carried out in respect of local road schemes Environment - expenditure relates to operation of landfill licence A draft Post Project review was completed for N7 Castletown to Nenagh Project in 2012.
Was a post project review completed for all projects/ programmes exceeding €20m?	2	See above
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	See above
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	2	Workshop organised this year to discuss Lessons Learnt from projects
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	2	Some changes were proposed
Were project reviews carried out by staffing resources independent of project implementation?	2	Yes

Checklist 7: - 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: 1 - 3	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

Leitrim County Council

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	Information made available in respect of Public spending code has been circulated to relevant personnel.
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	3	Training by the DPER will be given in Galway early June 2016 on the code.
Has internal training on the Public Spending Code been provided to relevant staff?	2	Training will be provided to internal staff after the DPER training has been received. Information has been given at the procurement officers network and also through the Heads of Finance meetings.
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	The CCMA finance committee updated the guidance notes for the local government sector and LCC are following these guidelines.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Not applicable for the year in question as no funding over €0.5m was granted to bodies in our role as a 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?	3	Recommendations have been noted from the quality assurance exercise carried out in 2014.
Have recommendations from previous Quality Assurance exercises been acted upon?	3	Yes
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Yes
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	Required sample of >5% subject to in dept review.
Has the Chief Executive signed off on the information to be published to the website?	3	Yes

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: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m		No projects > €5m
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Appraisal methods have been applied in co-ordination with relevant funding body.
Was a CBA/CEA completed for all projects exceeding €20m?		Not applicable
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 was granted by Sanctioning Authority.
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?		Not Applicable
Were the NDFA Consulted for projects costing more than €20m?		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 have not gone out to tender – however those that have reached preparation for tender stage are in line with approval principle.
Was approval granted to proceed to tender?	3	Approval has been granted at each stage
Were Procurement Rules complied with?	3	Rules were complied with.
Were State Aid rules checked for all supports?		Not applicable
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Tender process not yet completed
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	3	Performance indicators/milestones are included in the contracts where appropriate.
Have steps been put in place to gather Performance Indicator data?	3	Yes.

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?		Not applicable
Are objectives measurable in quantitative terms?		Not applicable
Was an appropriate appraisal method used?		Not applicable
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?		Not applicable
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?		Not applicable
Was the required approval granted?		Not applicable
Has a sunset clause been set?		Not applicable
Has a date been set for the pilot and its evaluation?		Not applicable
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?		Not applicable
If outsourcing was involved were Procurement Rules complied with?		Not applicable
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
Have steps been put in place to gather Performance Indicator data?		Not applicable

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	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 management and performance as appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Co-ordinators were 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	The project is still ongoing but monitored at all times.
Did budgets have to be adjusted?	3	If any adjustments need to be carried out, they are done so in a structured manner
Were decisions on changes to budgets / time schedules made promptly?	3	Changes if any 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, changes in the environment, new evidence)		Not relevant.
If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?		Not relevant.
If costs increased, was approval received from the Sanctioning Authority?	3	If costs did increase then approval would be 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?		No
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	3	Ongoing reporting to management teams and councillors as required

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	There are clear objectives for all areas of revenue expenditure
Are outputs well defined?	3	Outputs are defined
Are outputs quantified on a regular basis?	3	Outputs are quantified where appropriate and are outlined in the area programme.
Is there a method for monitoring efficiency on an ongoing basis?	3	Performance indicators and monthly meetings covering programmes/budgets and quantities to measure efficiency where appropriate.
Are outcomes well defined?	3	Outputs are quantified especially in relation to national performance indicators.
Are outcomes quantified on a regular basis?	3	Yes
Are unit costings compiled for performance monitoring?	3	Unit costs are compiled for the Road maintenance programme.
Is there a method for monitoring effectiveness on an ongoing basis?	3	Outputs are quantified especially in relation to national performance indicators
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	3	Revenue expenditure is subject to Local government Audit .
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?		Not applicable
Have all VFMs/FPAs been published in a timely manner?		Not applicable
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?		Not applicable

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: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?		Not applicable
Was a post project review completed for all projects/programmes exceeding €20m?		Not applicable
If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date?		Not applicable
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?		Not applicable
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?		Not applicable
Were project reviews carried out by staffing resources independent of project implementation?		Not applicable

Checklist 7: - 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: 1 - 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?		Not applicable
Did those reviews reach conclusions on whether the programmes were effective?		Not applicable
Did those reviews reach conclusions on whether the programmes were efficient?		Not applicable
Have the conclusions reached been taken into account in related areas of expenditure?		Not applicable
Were any programmes discontinued following a review of a current expenditure programme?		Not applicable
Was the review commenced and completed within a period of 6 months?		Not applicable

Limerick City & 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 - 3	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	Limerick City and County Council are currently rolling out Agresso MS4 and there is significant emphasis on Procurement - training will be provided for all staff
Has Internal training on the Public Spending Code been provided to relevant staff?	1	Identified as a requirement - will be incorporated with MS4 roll-out as 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?	2	Corporate Procurement Policy
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)?	3	Yes
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	3	Required Sample reviewed
Has the Chief Executive signed off on the information to be published to the website?	3	Yes

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 - 3	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?	3	Road Design Projects applicable
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)?	3	Required for grant approval
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	N/A	No projects listed at this level.
Were the NDFA Consulted for projects costing more than €20m?	3	Hanging Gardens & Opera Centre - Revenue component will be NDFA vetted
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	
Was approval granted to proceed to tender?	3	Yes
Were Procurement Rules complied with?	3	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?	2	
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	Project Management Team in place for Projects under Economic Development

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 – 3	Comment/ Action Required
Were objectives clearly set?	3	
Are objectives measurable in quantitative terms?	3	Applicable to Roads: Surface Dressings and Pavement Conditions Survey Index (PCSI)
Was an appropriate appraisal method used?	3	
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	2	
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	
Was the required approval granted?	3	Applicable to Roads: Multi Annual Programme
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?	3	
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?	2	
Have steps been put in place to gather the Performance Indicator	2	

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 – 3	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 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?	2	
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?	2	
Did budgets have to be adjusted?	2	
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)	3	Yes
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	3	Yes
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?	N/A	No
For significant projects were quarterly reports on progress submitted to the Management Team and to the relevant Department?	N/A	No

Checklist 5 - Incurring Current Expenditure

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 3	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	Road Works Programme
Are outputs quantified on a regular basis?	3	KPIs produced on particular services.
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes
Are outcomes well defined?	3	
Are outcomes quantified on a regular basis?	3	
Are unit costingd complied for performance monitoring?	3	Various returns to Department i.e. road lengths for various categories of works completed.
Is there a method for monitoring effectiveness on an ongoing basis?	2	PCSI
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	N/A	None
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?	2	National VFMs
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	

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 - 3	Comment/Action Required
How many post-project reviews were completed in the year under review?	2	Roads: Close out Reports completed in 2016 for 2015 Construction 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?	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?	2	Road Design Projects: two cases carried out, one independent.

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 - 3	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?	N/A	
Was the review commenced and completed within a period of 6 months?	N/A	

Longford County Council

Checklist 1:– to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	Relevant Staff are aware of the requirements of the PSC through circularisation of information. Formal Training to be provided in 2016.
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	1	Training is only currently being rolled out within the sector and it is expected that staff will engage with this training.
Has internal training on the Public Spending Code been provided to relevant staff?	1	Relevant Staff are aware of the requirements of the PSC through circularisation of information. Formal Training to be provided in 2016.
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	A guidance document has been developed for the QA adapting the PSC to Local Government structures & 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 project 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?	1	As part of the training mentioned above 2014 & 2015 recommendations will be disseminated to the Senior Officers Group.
Have recommendations from previous Quality Assurance exercises been acted upon?	1	As above. Recommendations will be acted upon as part of this.
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Yes
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	Yes
Has the Chief Executive signed off on the information to be published to the website?	3	Yes

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: 1 - 3	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?	2	Action as per Recommendations No's.1-7
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	
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	
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?	3	Went ahead as approved
Was approval granted to proceed to tender?	1	Some projects have not yet progressed to tender stage.
Were Procurement Rules complied with?	2	Procurement Compliance is a Management Team priority area for 2016
Were State Aid rules checked for all supports?	N/A	N/A for Local Authorities
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 that 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	

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	N/A	No new current expenditure
Are objectives measurable in quantitative terms?	N/A	No new current expenditure
Was an appropriate appraisal method used?	N/A	No new current expenditure
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No new current expenditure
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No new current expenditure
Was the required approval granted?	N/A	No new current expenditure
Has a sunset clause been set?	N/A	No new current expenditure
Has a date been set for the pilot and its evaluation?	N/A	No new current expenditure
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No new current expenditure
If outsourcing was involved were Procurement Rules complied with?	N/A	No new current expenditure
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 new current expenditure
Have steps been put in place to gather Performance Indicator data?	N/A	No new current expenditure

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	
Did management boards/steering committees meet regularly as agreed?	3	
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Action as per Recommendations No's.1-7. Project Management Discipline, Monitoring, Review & Reporting a priority area for Management Team in 2016.
Did the project keep within its financial budget and its time schedule?	1	
Did budgets have to be adjusted?	Yes	This reflected the changes in scope in some Budgets throughout the Project Life Cycle.
Were decisions on changes to budgets / time schedules made promptly?	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?	N/A	Costs not increased yet as project in conciliation.
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 relevant Department?	3	Reported through TII structures.

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	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?	3	
Is there a method for monitoring efficiency on an ongoing basis?	3	
Are outcomes well defined?	3	
Are outcomes quantified on a regular basis?	3	
Are unit costings compiled for performance monitoring?	3	
Is there a method for monitoring effectiveness on an ongoing basis?	2	
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?		Not clear of relevance to Local Government. Sectoral VFM reviews are completed.
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?		Not clear of relevance to Local Government.
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.

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: 1 -	Comment/Action Required
How many post project reviews were completed in the year under review?	3	3 No. Completed
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?	Yes	
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	
Were project reviews carried out by staffing resources independent of project implementation?	No.	

Checklist 7: - 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: 1 - 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	None relevant to PSC in 2015
Did those reviews reach conclusions on whether the programmes were effective?	N/A	None relevant to PSC in 2015
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	None relevant to PSC in 2015
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	None relevant to PSC in 2015
Were any programmes discontinued following a review of a current expenditure programme?	N/A	None relevant to PSC in 2015
Was the review commenced and completed within a period of 6 months?	N/A	None relevant to PSC in 2015

Louth County Council

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

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1-3	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	2015 is the second 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)	2	Training provided on 26 th May 2016 for Local Government sector.
Has Internal training on the Public Spending Code been provided to relevant staff?	1	Not all staff available to attend training.
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	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?	2	2015 is the second year of the QA exercise in the Local Government sector
Have recommendations from previous Quality Assurance exercises been acted upon?	2	2015 is the second 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)?	3	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	Required Sample reviewed
Has the Accounting Officer signed off on the information to be published to the website?	3	Yes. CE has signed off

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: 1-3	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)	2	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)?	3	Required to secure Grants
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	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?	3	Tenders were in line with approvals.
Was approval granted to proceed to tender?	3	Yes
Were Procurement Rules complied with?	3	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

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2015
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2015
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2015
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2015
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 2015
Was the required approval granted?	N/A	No programmes relevant to PSC in 2015
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2015
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2015
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 2015
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2015
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 2015
Have steps been put in place to gather the Performance Indicator	N/A	No programmes relevant to PSC in 2015

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1-3	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?	2	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?	2	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?	2	In most cases
Did budgets have to be adjusted?	2	Yes. Up and down.
Were decisions on changes to budgets/time schedules made promptly?	2	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?	3	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?	3	Updates are provided to the MT and Council on a monthly basis and to relevant bodies periodically, as required.

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

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1-3	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?	2	National KPIs are in place for Local Government
Are outputs quantified on a regular basis?	2	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	2	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
Are unit costings compiled for performance monitoring?		
Is there a method for monitoring effectiveness on an ongoing basis?	1	Yes. Spending Programme defined as part of the Annual Budget process.
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
How many formal VFMs/FPAs or other evaluations been completed in the year under review?		National KPIs are in place for Local Government
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 VPMs/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

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

Capital Expenditure Completed	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
How many post-project reviews were completed in the year under review?		Five completed project recorded for 2015 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?		
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 review carried out by staffing resources independent of project implementation?		

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2015
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2015
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2015
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2015
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2015
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2015

Mayo County Council

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	2	Senior Management team briefed on the requirements of the code. Additional training to be provided
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	0	Training is being rolled out by D/PER and MCC staff will attend
Has internal training on the Public Spending Code been provided to relevant staff?	0	Training to be provided as appropriate
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	Guidance Notes has been prepared for the LA
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. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	Spot check reports and recommendations issued and copied to appropriate staff.
Have recommendations from previous Quality Assurance exercises been acted upon?	1	This is the first year that in depth check were carried out
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Yes
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	Yes
Has the Chief Executive signed off on the information to be published to the website?	N/A	No procurements in excess of €10m

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: 1 - 3	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)?	3	Roads Projects and Sanitary Services require prior approval before proceeding
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	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 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?	N/A	N/A for 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 procurement undertaking until approval to proceed received from Grant Aid Department
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	0	No
Have steps been put in place to gather Performance Indicator data?	0	No

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	Objectives set out annually in Statutory Budget
Are objectives measurable in quantitative terms?	N/A	N/A
Was an appropriate appraisal method used?	N/A	Not new expenditure - extension of existing service
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	Not new expenditure - extension of existing service
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	Not new expenditure - extension of existing service
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	KPI's set at national level for LG Revenue Expenditure
Have steps been put in place to gather Performance Indicator data?	3	Yes

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Contracts in place for Capital projects
Did management boards/steering committees meet regularly as agreed?	3	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?	3	Budget holder appointed with responsibility for 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	Project Manager consists of Councils staff and where required external consultants.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	1	No
Did the project keep within its financial budget and its time schedule?	2	Some Roads projects deferred until 2016
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	N/A
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?	3	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 relevant Department?	N/A	No projects in excess of €20m

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	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?	3	Performance indicators have been developed for the sector
Are outcomes well defined?	3	Performance indicators have been developed for the sector
Are outcomes quantified on a regular basis?	3	Quantified as part of the annual budgetary process
Are unit costings compiled for performance monitoring?	3	Compiled as part of national KPI's
Is there a method for monitoring effectiveness on an ongoing basis?	3	Performance indicators have been developed for the sector
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	3	VFM studies carried out by the VFM unit of the Local Government Audit Service.
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	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?	3	Yes
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	3	Formal process to be documented.
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	3	Yes, where appropriate

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: 1 - 3	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
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	3	Yes
Were project reviews carried out by staffing resources independent of project implementation?	2	Yes

Checklist 7: - 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: 1 - 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	N/A No Programmes completed in 2015
Did those reviews reach conclusions on whether the programmes were effective?	N/A	N/A No Programmes completed in 2015
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	N/A No Programmes completed in 2015
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	N/A No Programmes completed in 2015
Were any programmes discontinued following a review of a current expenditure programme?	N/A	N/A No Programmes completed in 2015
Was the review commenced and completed within a period of 6 months?	N/A	N/A No Programmes completed in 2015

Meath County Council

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	2	Yes.
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	3	A number of key personnel recently attended DPER training.
Has internal training on the Public Spending Code been provided to relevant staff?	1	The views of key personnel who attended the external training will be used to inform our internal training requirements going forward.
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	A revised guidance document was issued by the CCMA Finance Committee in April 2016.
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?	2	Yes.
Have recommendations from previous Quality Assurance exercises been acted upon?	2	Follow up audits are required to verify compliance with previous recommendations.
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	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 selected was in excess of requirements.
Has the Chief Executive signed off on the information to be published to the website?	3	Yes, CE has signed off.

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: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Yes.
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 two projects in this category predate the PSC.
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)?	3	Required to secure funding.
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	N/A	No recent projects at this level.
Were the NDFA Consulted for projects costing more than €20m?	N/A	No recent 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?	3	Tenders were in line with approvals.
Was approval granted to proceed to tender?	3	Yes.
Were Procurement Rules complied with?	3	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?	3	Yes.
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	2	As part of the capital appraisal process all capital projects include measurable targets/objectives so that efficiency and effectiveness can be evaluated.
Have steps been put in place to gather Performance Indicator data?	2	See comment above.

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	Yes. The spending programme is defined as part of the annual budget process.
Are objectives measurable in quantitative terms?	2	The degree of measurability varies depending on the type of programme involved but in general objectives can be quantified.
Was an appropriate appraisal method used?	2	Yes.
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	2	All new current expenditure under consideration in 2015 represented an expansion of existing programmes and was examined as part of the annual budget process.
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	2	Yes.
Was the required approval granted?	3	Approval is by way of the annual budget process.
Has a sunset clause been set?		No
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	See comment above.
If outsourcing was involved were Procurement Rules complied with?	3	Yes.
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?	2	National KPIs are in place for Local Government.
Have steps been put in place to gather Performance Indicator data?	2	Yes.

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	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	All projects were assigned a project manager at a suitable senior level.
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?	2	Where budget over-runs occur fully documented explanations are available in progress reports and Final Reports.
Did budgets have to be adjusted?	3	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?	3	Yes. This is a requirement of funding 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 and to the relevant Department?	3	Updates are provided to the Management Team and Council on a monthly basis and to relevant bodies as required.

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Yes. The spending programme is defined as part of the annual budget process.
Are outputs well defined?	2	National KPIs are in place for Local Government.
Are outputs quantified on a regular basis?	2	KPIs are established each year for specific services.
Is there a method for monitoring efficiency on an ongoing basis?	2	Yes. Budget performance and monitoring is in place.
Are outcomes well defined?	2	The Annual Service Plans are reviewed regularly and enhance this measurement.
Are outcomes quantified on a regular basis?	2	The Annual Service Plans are reviewed regularly and enhance this measurement.
Are unit costings compiled for performance monitoring?	2	Some unit costings are included as part of the National KPIs in place for Local Government.
Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes. The spending programme is defined as part of the annual budget process.
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	2	Although no formal VFMs were carried out during the year all revenue expenditure programmes are closely monitored and evaluated on an ongoing basis.
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?		See comment above.
Have all VFMs/FPAs been published in a timely manner?		See comment above
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?		See comment above
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?		See comment above

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: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	2 reviews completed	Post project reviews are mandatory for projects with lifetime costs exceeding €20m. The 2 projects in this category shown as complete in the 2015 Inventory transferred to Irish Water before they were completed. Irish Water have full responsibility for these schemes and no post project reviews were completed by Meath County Council in respect of same.
Was a post project review completed for all projects/ programmes exceeding €20m?		See comment above.
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?		All lessons learnt will inform practices going forward.
Were project reviews carried out by staffing resources independent of project implementation?		No.

Checklist 7: - 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: 1 - 3	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 2015.
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2015.
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2015.
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2015.
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2015.
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2015.

Monaghan County Council

Appendix B – Checklists of Compliance

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	2	Further awareness-raising and training needed.
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	2	A limited number of staff have attended training. Training needs to be offered to a wider group.
Has internal training on the Public Spending Code been provided to relevant staff?	1	Some training provided, further training needed.
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	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 relevant projects identified
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	Yes
Have recommendations from previous Quality Assurance exercises been acted upon?	3	NOAC recommendations from 2014 QA report have been taken on board
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Yes, report submitted and published
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	Yes, two related roads projects examined in depth
Has the Chief Executive signed off on the information to be published to the website?	3	Yes

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: 1 - 3	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	Where applicable
Was a CBA/CEA completed for all projects exceeding €20m?	n/a	No projects in this category
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)?	3	
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	n/a	No projects identified in this category
Were the NDFA Consulted for projects costing more than €20m?	n/a	No projects identified in this category
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	Where applicable
Was approval granted to proceed to tender?	3	Where applicable
Were Procurement Rules complied with?	3	Where applicable
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	Where applicable
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	3	Where applicable
Have steps been put in place to gather Performance Indicator data?	3	Where applicable

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	
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?	3	
Was the required approval granted?	3	
Has a sunset clause been set?	3	
Has a date been set for the pilot and its evaluation?	n/a	Programmes are new but are follow-on from existing long-established programmes
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?	3	
Have steps been put in place to gather Performance Indicator data?	3	

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	
Did management boards/steering committees meet regularly as agreed?	3	
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior 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?	2	Overspend incurred on certain elements of construction projects
Did budgets have to be adjusted?	Yes	
Were decisions on changes to budgets / time schedules made promptly?	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?	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	In certain housing projects, where environment or needs changed
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	3	Progression submitted to Dept.

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Annual Service Delivery plan prepared
Are outputs well defined?	3	Monaghan Stat process in place
Are outputs quantified on a regular basis?	3	As above
Is there a method for monitoring efficiency on an ongoing basis?	3	As above
Are outcomes well defined?	3	As above
Are outcomes quantified on a regular basis?	3	As above
Are unit costings compiled for performance monitoring?	2	Where applicable
Is there a method for monitoring effectiveness on an ongoing basis?	3	Monaghan Stat process
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	N/A	
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	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	

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: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	1	Nil
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	No projects in 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?	1	Not Scheduled
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	
Were project reviews carried out by staffing resources independent of project implementation?	n/a	

Checklist 7: - 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: 1 - 3	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
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	

Offaly County Council

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	2	Communication with Mgt Team / Senior Mgt Group.
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	1	Limited training available in 2015.
Has internal training on the Public Spending Code been provided to relevant staff?	2	Communication with Mgt Team / Senior Mgt Group
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	QA Guidance Document for LAs developed by Heads of Finance July 2015 & updated May 2016.
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?	3	
Have recommendations from previous Quality Assurance exercises been acted upon?	3	
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	
Has the Chief Executive signed off on the information to be published to the website?	3	

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: 1 - 3	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	
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	
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?	N/A	
Was approval granted to proceed to tender?	N/A	
Were Procurement Rules complied with?	3	Design Consultants appointed in line with procedures.
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?	N/A	
Were Performance Indicators specified for each project/programme that 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	

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	Budget process examines and identifies current expenditure objectives. The objective is to get the best value for money and maximise the amount of roads maintained & improved.
Are objectives measurable in quantitative terms?	3	
Was an appropriate appraisal method used?	N/A	This expenditure refers to ordinary local road maintenance & improvement works on a number of areas/projects on 1640km of local roads in Offaly. It does not refer to any specific project.
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?	3	Budget was adopted by Council.
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?	3	Road Schemes done by contract are tendered out in accordance with procurement guidelines.
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	Performance Indicators are completed for Non-national roads annually.
Have steps been put in place to gather Performance Indicator data?	N/A	

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	
Did management boards/steering committees meet regularly as agreed?	3	Regular site meetings are held and reports submitted to the Council.
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Regular communication between Swimming Pool Committee and between the Council and the Department.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Swimming Pool Committee engaged a Chartered Quality Surveyor.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	These items were addressed at site meetings and reported on.
Did the project keep within its financial budget and its time schedule?	3	Unforeseen costs did arise, the project was scaled back to ensure that it was delivered on budget and on time.
Did budgets have to be adjusted?	3	Some works were scaled back in order to ensure the project remained within approved budget.
Were decisions on changes to budgets / time schedules made promptly?	3	Meetings and decisions took place 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)	N/A	No. The viability of the project was not in question.
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?	N/A	
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 relevant Department?	3	

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Annual Budget process examines and identifies current expenditure objectives.
Are outputs well defined?	3	National Performance Indicators are in place.
Are outputs quantified on a regular basis?	3	National Performance Indicators and Regular Internal Management Reports & Quarterly Reports to DECLG.
Is there a method for monitoring efficiency on an ongoing basis?	3	Budget performance and monitoring is in place.
Are outcomes well defined?	3	
Are outcomes quantified on a regular basis?	3	
Are unit costings compiled for performance monitoring?	3	
Is there a method for monitoring effectiveness on an ongoing basis?	3	
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	N/A	
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	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?	3	
How have the recommendations of VFMs, FPAs and other 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: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	N/A	No expenditure under this category.
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	
Were project reviews carried out by staffing resources independent of project implementation?	N/A	

Checklist 7: - 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: 1 - 3	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?		
Was the review commenced and completed within a period of 6 months?	N/A	

Roscommon County Council

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	2	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)	1	No external training provided in 2015
Has internal training on the Public Spending Code been provided to relevant staff?	1	Ongoing internal training programme being provided
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	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?	2	A formal procedure is being 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?	3	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?	2	Previous recommendations continue to be implemented
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	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	Required Sample reviewed
Has the Chief Executive signed off on the information to be published to the website?	3	Yes. CE has signed off

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: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	2	Appraisal was undertaken & project brief prepared for the relevant 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 the relevant 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)?	3	Yes where projects have reached this stage
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	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 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 that will allow for the evaluation of its efficiency and effectiveness?	N/a	Project is not yet at this stage
Have steps been put in place to gather Performance Indicator data?	N/A	Project is not yet at this stage

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2015
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2015
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2015
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2015
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 2015
Was the required approval granted?	N/A	No programmes relevant to PSC in 2015
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2015
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2015
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 2015
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2015
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 2015
Have steps been put in place to gather Performance Indicator data?	N/A	No programmes relevant to PSC in 2015

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Yes contracts in place
Did management boards/steering committees meet regularly as agreed?	3	Yes for the majority of 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 prepared regularly showing implementation against criteria. For smaller projects process was less formalized in that budgets/projects were less and more informal discussions about progress would continue during implementation phase. Will develop & introduce a more formal system of documenting / monitoring smaller scale projects.
Did the project keep within its financial budget and its time schedule?	2	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 and to the relevant Department?	Yes	Where applicable this was done e.g. NRDO projects

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	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?	2	Yes. National KPI's are in place for Local Government
Are outputs quantified on a regular basis?	2	Yes. National KPI's are prepared annually.
Is there a method for monitoring efficiency on an ongoing basis?	2	Yes monitoring and budget performance is in place.
Are outcomes well defined?	2	The introduction of the Annual Service Plans has improved the definition of outcomes
Are outcomes quantified on a regular basis?	2	The introduction of the Annual Service Plans has improved the definition of outcomes
Are unit costings compiled for performance monitoring?	2	Variable
Is there a method for monitoring effectiveness on an ongoing basis?	1	No formal VFM/FPAs have taken place in 2015. Review of annual service plan has some effect
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	1	No formal plan. Can consider as part of the development of the Annual Internal Audit Plan
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	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?	1	Annual Service Planning is at the early stages of integration in to budget planning

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: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	N/A	No programmes relevant to PSC in 2015
Was a post project review completed for all projects/ programmes exceeding €20m?	N/A	No programmes relevant to PSC in 2015
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 2015
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 2015
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 2015
Were project reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2015

Checklist 7: - 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: 1 - 3	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 2015
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2015
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2015
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2015
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2015
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2015

Sligo County Council

Checklist 1

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 – 3	Discussion/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	All relevant staff and agencies have been notified of their obligations under the PSC. When training is undertaken additional clarifications will be issued where required.
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	2	External training has begun to become available for Local Government sector in 2016 and relevant staff will participate in such training.
Has internal training on the Public Spending Code been provided to relevant staff	2	Guidance documentation has been circulated. Training needs have been identified and when external training occurs the relevant information will be circulated to staff.
Has the Public Spending Code been adapted for the type of project/programme that your Authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	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	Authority is not a Sanctioning Agency
Have recommendations from previous Quality Assurance exercises (incl. Old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	Recommendations are notified to relevant parties for review and application
Have recommendations from previous Quality Assurance exercises been acted upon?	2	Recommendations are reviewed by relevant parties
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC?	3	2015 report submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	3	Yes the required sample > 5% of total inventory was subjected to an in-depth review
Has the Chief Executive signed off on the information to be published to the website?	3	Yes, CE has signed off on the information for publication.

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: 1 – 3	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?	3	Yes, where required.
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)?	3	
If a CBA/CEA was required was it submitted to the CEEU for their view?	2	Was approved through the relevant funding Authority
Were the NDFA Consulted for projects costing more than €20m?	2	Was approved through the relevant funding Authority
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?	2	
Was approval granted to proceed to tender?	3	
Were Procurement Rules complied with?	2	Yes sample audit checks should be conducted to verify compliance
Were State Aid rules checked for all supports?	3	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?	2	Where costs were significantly higher re-tenders were issued
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	2	Each project would have budgets and expected outcome defined. Less formality where projects were smaller.
Have steps been put in place to gather the Performance Indicator data?	2	Yes project managers to track and monitor against objectives.

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

Current Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
Were objectives clearly set?	No Projects in this Category for 2015	
Are objectives measurable in quantitative terms?	No Projects in this Category for 2015	
Was an appropriate appraisal method used?	No Projects in this Category for 2015	
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	No Projects in this Category for 2015	
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	No Projects in this Category for 2015	
Was the required approval granted?	No Projects in this Category for 2015	
Has a sunset clause been set?	No Projects in this Category for 2015	
Has a date been set for the pilot and its evaluation?	No Projects in this Category for 2015	
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	No Projects in this Category for 2015	
If outsourcing was involved were Procurement Rules complied with?	No Projects in this Category for 2015	
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?	No Projects in this Category for 2015	
Have steps been put in place to gather the Performance Indicator data?	No Projects in this Category for 2015	

Checklist 4: - Complete if your organisation had **capital projects/programmes** that were incurring expenditure during the year under review (2015)

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	
Did management boards/steering committees meet regularly as agreed?	2	Yes for all large projects, less formal for smaller scale projects
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Yes for all large projects, less formal for smaller scale projects
Did the project keep within its financial budget and its time schedule?	2	
Did budgets have to be adjusted?	2	There were a small number of instances where the tender was higher than original budget
Were decisions on change 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)	2	Change in market conditions and price increases from original scheme budget necessitated the need for review of the business case.
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?	3	Yes Sanctioning Authority approved increased costs where relevant
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	

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Annual Budget defines the expenditure for the year
Are outputs well defined?	2	National KPI's set out
Are outputs quantified on a regular basis?	2	Yes, National KPI's are set annually
Is there a method for monitoring efficiency on an ongoing basis?	2	Budget monitoring on a monthly basis and regular team meetings to review activities carried out
Are outcomes well defined?	2	The introduction of Annual Service Plans will aid definition of outcomes
Are outcomes quantified on a regular basis?	2	The introduction of Annual Service Plans will aid definition of outcomes
Is there a method for monitoring effectiveness on an ongoing basis?	2	Monitoring on effectiveness is not formalised apart from KPI's as set out nationally
How many formal VFMs/FPAs or other evaluations been completed in the year under review? (<i>Focused Policy Assessment</i>)	None	
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	No	No formal process but considered as part of the Internal Audit Plan Annually
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	

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: 1 – 3	Comment/Action Required
How many post-project reviews were completed in the year under review?	None	
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?	Not as Yet	Will implement procedure to ensure projects recently ended are subject to post project review.
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 reviews carried out by staffing resources independent of project implementation?	N/a	Will build this into procedure to be implemented

Checklist 7: - 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: 1 – 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	No Projects in this Category for 2015	
Did those reviews reach conclusions on whether the programmes were effective?	No Projects in this Category for 2015	
Did those reviews reach conclusions on whether the programmes were efficient?	No Projects in this Category for 2015	
Have the conclusions reached been taken into account in related areas of expenditure?	No Projects in this Category for 2015	
Were any programmes discontinued following a review of a current expenditure programme?	No Projects in this Category for 2015	
Was the review commenced and completed within a period of 6 months?	No Projects in this Category for 2015	
Self-Assessed Ratings: 1 - Scope for significant improvements, 2 - Compliant but with some improvement necessary, 3 - Broadly compliant		

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: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	Yes
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	1	A number of key personnel recently attended DPER training but further training required to reach all involved.
Has internal training on the Public Spending Code been provided to relevant staff?	1	Formal training required across Departments.
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	Specific Local Govt. sector guidance developed by CCMA Finance Committee.
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	Reports circulated and implementations being followed up where necessary.
Have recommendations from previous Quality Assurance exercises been acted upon?	2	
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Submitted on 31/05/2016.
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	In excess of required sample examined.
Has the Chief Executive signed off on the information to be published to the website?	3	Yes.

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: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Yes
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes, in conjunction with relevant govt. agency/body.
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, in conjunction with relevant govt. agency/body.
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	3	Yes, as required
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?	3	Tenders were in line with approvals.
Was approval granted to proceed to tender?	3	Yes
Were Procurement Rules complied with?	3	Yes
Were State Aid rules checked for all supports?	3	Yes
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	2	Additional PIs to be developed where necessary
Have steps been put in place to gather Performance Indicator data?	2	

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	Yes, as part of the annual budget process
Are objectives measurable in quantitative terms?	2	Some areas/objectives may require additional quantitative measures and appraisal methods.
Was an appropriate appraisal method used?	2	
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	2	
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	2	
Was the required approval granted?	3	Yes
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?	3	Yes.
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?	2	The need for additional PIs is to be examined for some expenditure areas.
Have steps been put in place to gather Performance Indicator data?	2	Needs to be addressed for some expenditure areas.

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	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 as agreed?	3	Yes, where appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Either programme co-ordinators or co-ordinating team in place as 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	Yes, where appropriate
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	To be addressed in some areas of expenditure.
Did the project keep within its financial budget and its time schedule?	2	Budget overruns in some areas due to various factors
Did budgets have to be adjusted?	2	In some cases
Were decisions on changes to budgets / time schedules made promptly?	2	In some 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)	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?	3	Yes, as required of the funding body.
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 relevant Department?	2	Reporting to be examined in some areas.

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Yes, as part of the annual budget process
Are outputs well defined?	3	KPI's in place for Local Government and local monthly KPI's in Management Report to Council.
Are outputs quantified on a regular basis?	3	Annual National KPI's & Monthly to Council.
Is there a method for monitoring efficiency on an ongoing basis?	2	A range of monitoring and reporting methods in place to ensure performance, outputs and outcomes are monitored but additional areas will be examined where appropriate.
Are outcomes well defined?	2	
Are outcomes quantified on a regular basis?	2	
Are unit costings compiled for performance monitoring?	2	
Is there a method for monitoring effectiveness on an ongoing basis?	2	
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	2	Lack of specific formal VFMs/PPAs that are applicable to local authority revenue budget expenditure but various evaluation processes are in place.
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	2a	
Have all VFMs/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 VFMs, FPAs and other evaluations informed resource allocation decisions?	2	

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: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	n/a	No applicable programmes for 2015.
Was a post project review completed for all projects/programmes exceeding €20m?	n/a	No applicable programmes for 2015.
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 applicable programmes for 2015.
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	n/a	No applicable programmes for 2015.
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	n/a	No applicable programmes for 2015.
Were project reviews carried out by staffing resources independent of project implementation?	n/a	No applicable programmes for 2015.

Checklist 7: - 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: 1 - 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	n/a	No applicable programmes for 2015.
Did those reviews reach conclusions on whether the programmes were effective?	n/a	No applicable programmes for 2015.
Did those reviews reach conclusions on whether the programmes were efficient?	n/a	No applicable programmes for 2015.
Have the conclusions reached been taken into account in related areas of expenditure?	n/a	No applicable programmes for 2015.
Were any programmes discontinued following a review of a current expenditure programme?	n/a	No applicable programmes for 2015.
Was the review commenced and completed within a period of 6 months?	n/a	No applicable programmes for 2015.

Tipperary County Council

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	All information made available in respect of the PSC is circulated within the organisation to keep appropriate people fully informed.
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	2	External National training has been arranged in 2016.
Has internal training on the Public Spending Code been provided to relevant staff?	2	Guidance document has been developed and circulated.
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	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?	3	Any recommendations have been circulated to all directorates for review and information for future projects.
Have recommendations from previous Quality Assurance exercises been acted upon?	3	Recommendations have been circulated to the directorates and acted upon where appropriate
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	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	Required Sample reviewed in accordance with Step 4
Has the Chief Executive signed off on the information to be published to the website?	3	Yes. CE has signed off

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: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Only one project in this category.
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/CEA 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	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)?	3	Approval required to enable future grant draw downs.
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	N/A	N/A for 2015
Were the NDFA Consulted for projects costing more than €20m?	N/A	N/A for 2015
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 approval granted to proceed to tender?	3	Where required approval was granted.
Were Procurement Rules complied with?	3	
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	Yes
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	2	Each project that went to tender would have detailed specifications and timelines
Have steps been put in place to gather Performance Indicator data?	2	Project leaders expected to monitor progress compared to initial targets

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	Yes. Spending Programme Defined as part of the 2016 Annual Budget Process for 3 services where current expenditure being considered.
Are objectives measurable in quantitative terms?	3	National KPIs are in place for Local Government
Was an appropriate appraisal method used?	3	KPIs are established each year for specific services
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	3	Two services were expansion of existing service, one new service was as a result of successful tender process to pilot a Shared Service on behalf of Local Authorities
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	3	Considered as part of the 2016 Budget process. Business case resulted in new Shared Service pilot. The development of the Annual Service Plans will enhance this measurement.
Was the required approval granted?	3	Approved as part of 2016 Budget Process
Has a sunset clause been set?		Shared Service on 5 year pilot basis with annual review.
Has a date been set for the pilot and its evaluation?	3	Yes annual review
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	3	Yes for Shared Service
If outsourcing was involved were Procurement Rules complied with?	3	Where applicable
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	National KPIs are in place for Local Government
Have steps been put in place to gather Performance Indicator data?	3	Where National KPIs are in place for Local Government

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	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	Relevant teams within departments met on regular basis
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Staff at the appropriate level given responsibility for specific 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 given responsibility for specific projects
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Monitored v Budgets and timelines in most cases.
Did the project keep within its financial budget and its time schedule?	2	In most cases
Did budgets have to be adjusted?	3	Yes adjusted where required up / 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?	3	To enable grant draw downs.
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 (Mgt Team) and to the relevant Department?	3	Updates to Mgt Team and Council Meetings at regular intervals.

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	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	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 throughout the year.
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 have enhanced this measurement.
Are unit costings compiled for performance monitoring?	2	Where National KPIs are in place for Local Government
Is there a method for monitoring effectiveness on an ongoing basis?	3	As part of the Annual Budget process.
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?		VFM part of Audit Programme in Local Authorities
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	3	National KPIS in place for Local Government.
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.

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: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?		13 Projects completed in 2015, One project review completed. Two water projects will be reviewed by Irish Water. Reviews on most of the other projects will be completed in 2016 – not enough time elapsed in some cases.
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	For some projects this is the case, with reviews expected to be completed in 2016.
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?		Yes where applicable
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?		Yes where applicable
Were project reviews carried out by staffing resources independent of project implementation?		No

Checklist 7: - 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: 1 - 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?		No programmes relevant to PSC in 2015
Did those reviews reach conclusions on whether the programmes were effective?		No programmes relevant to PSC in 2015
Did those reviews reach conclusions on whether the programmes were efficient?		No programmes relevant to PSC in 2015
Have the conclusions reached been taken into account in related areas of expenditure?		No programmes relevant to PSC in 2015
Were any programmes discontinued following a review of a current expenditure programme?		No programmes relevant to PSC in 2015
Was the review commenced and completed within a period of 6 months?		No programmes relevant to PSC in 2015

Waterford City & County Council

CHECKLIST 1 General Obligations not specific to individual projects/programmes

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	2	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	Department to arrange national training.
Has internal training on the Public Spending Code been provided to relevant staff?	2	Advice given by Finance in line with national guidance notes.
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	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?	3	For relevant agencies.
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	All quality assurance exercises are disseminated to those responsible.
Have recommendations from previous Quality Assurance exercises been acted upon?	2	Where possible recommendations are implemented. Resource constraints however apply in some cases.
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	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	3	Yes
Has the Chief Executive signed off on the information to be published to the website?	3	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: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	2	Where applicable
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	No project exceeded €20M
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes all preliminary appraisals submitted to the Dept.
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	3	Yes – approval always sought from sanctioning authority.
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	N/A	No project exceeded €20M
Were the NDFA Consulted for projects costing more than €20m?	N/A	No project exceeded €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?	2	Yes if applicable.
Was approval granted to proceed to tender?	3	Yes
Were Procurement Rules complied with?	2	Yes
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	Yes. In addition, post-tender approval is sought i.e. approval to commence construction
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	2	Yes
Have steps been put in place to gather Performance Indicator data?	2	Yes

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	Objectives were clearly set out through the annual service plan.
Are objectives measurable in quantitative terms?	3	Yes
Was an appropriate appraisal method used?	3	Yes, where applicable
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	3	Yes, where applicable
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	3	Yes, where applicable
Was the required approval granted?	3	Yes, where applicable
Has a sunset clause been set?	N/A	
Has a date been set for the pilot and its evaluation?	3	Yes, where applicable
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	3	Yes, where applicable
If outsourcing was involved were Procurement Rules complied with?	3	Yes, where applicable
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?	2	Yes, where applicable
Have steps been put in place to gather Performance Indicator data?	2	Yes, where applicable

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: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Yes contracts signed and approved
Did management boards/steering committees meet regularly as agreed?	2	Yes
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Project Manager/Co-ordinators, in-house/external to oversee 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	Yes
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?	2	In most situations.
Did budgets have to be adjusted?	3	On occasion with prior approval from the DECLG.
Were decisions on changes to budgets / time schedules made promptly?	2	Deviations from time were investigated.
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?	3	Approval always sought from sanctioning bodies
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	Never happened
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	N/A	Projects not large enough to warrant this.

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	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 KPI's are in place for Local Government as well as a Local Service Plan.
Are outputs quantified on a regular basis?	3	KPI's & Annual Service Plans 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	As applied to annual service plan.
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 where unit costs apply like Roads, Water etc.
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, Scorecards etc.)
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	2	Recommendations from national VFM's are considered when published..
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	2	1 review of a national VFM progress report was considered during 2015.
Have all VFMs/FPAs been published in a timely manner?	2	For Dept
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	2	Recommendations are followed up.
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	2	During the budgeting process.

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: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	1	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	On material projects
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	3	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?	1	Current staffing levels not available to allow this. Will review.

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: 1 - 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	3	No Current expenditure programmes were terminated during 2015
Did those reviews reach conclusions on whether the programmes were effective?	3	As above
Did those reviews reach conclusions on whether the programmes were efficient?	3	As above
Have the conclusions reached been taken into account in related areas of expenditure?	3	As above
Were any programmes discontinued following a review of a current expenditure programme?	3	As above
Was the review commenced and completed within a period of 6 months?	3	As above

Westmeath County Council

Checklist 1: - to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	
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. Understand that it is being rolled put during 2016 and we will avail of this training.
Has internal training on the Public Spending Code been provided to relevant staff?	3	
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	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?	3	
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	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	Required Sample reviewed
Has the Chief Executive signed off on the information to be published to the website?	3	Yes. CE has signed off

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: 1 -3	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 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?	N/A	
Was approval granted to proceed to tender?	3	
Were Procurement Rules complied with?	3	
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 that will allow for the evaluation of its efficiency and effectiveness?	2	
Have steps been put in place to gather Performance Indicator data?	2	

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Were objectives clearly set?	3	Considered as part of the statutory budget process.
Are objectives measurable in quantitative terms?	3	
Was an appropriate appraisal method used?	N/A	Responsibility of external agent.
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	Responsibility of external agent.
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	N/A	Responsibility of external agent.
Was the required approval granted?	3	Considered as part of the statutory budget process.
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?	3	National KPIs are in place for Local Government
Have steps been put in place to gather Performance Indicator data?	3	National KPIs are in place for Local Government

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	
Did management boards/steering committees meet regularly as agreed?	3	
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior 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?	3	
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?	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?	N/A	
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	N/A	

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	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	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	3	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.
Are unit costings compiled for performance monitoring?	3	National KPIs are in place for Local Government
Is there a method for monitoring effectiveness on an ongoing basis?	3	Monthly Management Report, Monthly Council Meetings, Quarterly Finance Committee Meetings.
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	N/A	
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	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	

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: 1 -3	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?	3	
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	
Were project reviews carried out by staffing resources independent of project implementation?	3	

Checklist 7: - 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: 1 -3	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 2015
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2015
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2015
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2015
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2015
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2015

Wexford County Council

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

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	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)	2	Training is only currently being rolled out within the sector and it is expected that WCC staff will engage with this training
Has internal training on the Public Spending Code been provided to relevant staff?	2	All available information on the PSC has been circulated to relevant staff
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	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 project 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	Yes. The recommendation from the previous report has been submitted to the relevant section of the LA
Have recommendations from previous Quality Assurance exercises been acted upon?	1	Not at this point – Issue relates to a project now with Irish Water
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Yes
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	Yes
Has the Chief Executive signed off on the information to be published to the website?	3	Yes

Checklist 2 - Capital Expenditure being considered – 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: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	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)?	2	Required to secure grants
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	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?	3	Tenders were in line with approvals
Was approval granted to proceed to tender?	3	Yes
Were Procurement Rules complied with?	3	Yes
Were State Aid rules checked for all supports?	N/A	N/A for 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	Yes
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	2	No
Have steps been put in place to gather Performance Indicator data?	2	No

Checklist 3: - Current Expenditure being considered

New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	Outlined to Members of Council as part of the budget process
Are objectives measurable in quantitative terms?	-	To an extent
Was an appropriate appraisal method used?	N/A	Not new expenditure
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	Not new expenditure
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?		To a degree – the expenditure was as a direct result of the urban authority amalgamation initiative
Was the required approval granted?	3	As part of the budget process
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	Procurement does feature and was complied with.
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	The expenditure will form part of the National KPIs for LG
Have steps been put in place to gather Performance Indicator data?	3	Yes

Checklist 4: - Incurring Capital Expenditure

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	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?	2	In most cases
Did budgets have to be adjusted?	Yes	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	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?	3	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	No
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	3	Updates are provided to the MT and council on a monthly basis and to relevant bodies periodically as required.

Checklist 5: - Incurring Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	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	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 and SMDWs will enhance this measurement
Are outcomes quantified on a regular basis?	2	The development of the Annual Service Plans and SMDWs will enhance this measurement
Are unit costings compiled for performance monitoring?	3	National KPIs are in place for Local Government
Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes Budget performance and monitoring is in place.
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
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?		Not clear of relevance to Local Government
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

Checklist 6: - Capital Expenditure Completed

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: 1 -	Comment/Action Required
How many post project reviews were completed in the year under review?	1	Only 1 completed project recorded for 2015 inventory
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?	3	Issue has arisen in terms of responsibility post Irish Water takeover of Water Services
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	N/A	N/A
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?	N/A	N/A

Checklist 7: - Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued. (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: 1 - 3	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 2015
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2015
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2015
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 2015
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2015

Wicklow County Council

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

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	2	Further training would be of benefit
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	1	Although it was requested nationally through the Heads of Finance Group, this training is only commencing
Has internal training on the Public Spending Code been provided to relevant staff?	2	Those staff tasked with collating the Quality Assurance aspect have attended briefing sessions. Further training is required for all budget holders.
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	Heads of Finance Working Group developed guidelines for Local Authorities based on the Quality Assurance Aspect of the PSC. These guidelines have been updated following NOACs review of the 2014 QA Reports submitted.
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?	3	Yes – NOACs report has been circulated
Have recommendations from previous Quality Assurance exercises been acted upon?	3	Yes – Current Expenditure under consideration has been included
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Yes
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	Sample of approx. 6.6 %
Has the Chief Executive signed off on the information to be published to the website?	3	Signed by the Chief Executive

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: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Preliminary appraisals are carried out in accordance with the Sanctioning Authorities 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 projects/schemes in accordance with the Sanctioning Authorities guidelines
Was a CBA/CEA completed for all projects exceeding €20m?	NA	No projects or programmes exceeding €20m are under consideration
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 DPER (CEEU) for their views?	NA	NA
Were the NDFA Consulted for projects costing more than €20m?	NA	No projects for 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
Were Procurement Rules complied with?	3	Where appropriate, procurement rules have been complied with
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; tender process has not yet been completed
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	3	Standard performance indicators are included in contracts where appropriate.
Have steps been put in place to gather Performance Indicator data?	3	Procedures are in place to monitor and assess performance indicators where appropriate.

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	Where appropriate
Are objectives measurable in quantitative terms?	3	Where appropriate
Was an appropriate appraisal method used?	3	Where appropriate
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	3	Spending increases / new programmes were in accordance with the Statutory Budgetary Process
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	3	Spending increases / new programmes were in accordance with the Statutory Budgetary Process
Was the required approval granted?	3	Approved by the Members of WCC as part of the Statutory Budgetary Process
Has a sunset clause been set?	NA	NA
Has a date been set for the pilot and its evaluation?	NA	NA
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	NA	NA
If outsourcing was involved were Procurement Rules complied with?	NA	NA
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	Where appropriate
Have steps been put in place to gather Performance Indicator data?	3	Where appropriate

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	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 principle where appropriate
Did management boards/steering committees meet regularly as agreed?	3	Meetings took place in accordance with contract management as appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Programme co-ordinators were 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 and in accordance with the scale of the projects
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Reports were 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	In general
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)	3	In 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?	3	Re-scoping and revised feasibility studies were conducted
If costs increased, was approval received from the Sanctioning Authority?	3	Where appropriate
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	NA	No projects were terminated
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	NA	NA

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Yes objectives are clearly defined
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	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 National Performance Indicators are set
Are unit costings compiled for performance monitoring?	3	Where appropriate
Is there a method for monitoring effectiveness on an ongoing basis?	3	Effectiveness is quantified on a regular basis, particularly in cases where National Performance Indicators are set
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	NA	Revenue (current) expenditure is subject to an audit by the Local Government Auditor. The Audit of the Annual Financial Statement for 2015 is not yet complete
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	NA	Revenue (current) expenditure is subject to an audit by the Local Government Auditor. The Audit of the Annual Financial Statement for 2015 is not yet complete
Have all VFMs/FPAs been published in a timely manner?	NA	Revenue (current) expenditure is subject to an audit by the Local Government Auditor. The Audit of the Annual Financial Statement for 2015 is not yet complete
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 (current) expenditure is subject to an audit by the Local Government Auditor. The Audit of the Annual Financial Statement for 2015 is not yet complete

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: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	NA	No capital projects or grant schemes matured or were discontinued in 2015
Was a post project review completed for all projects/ programmes exceeding €20m?	NA	No capital projects or grant schemes matured or were discontinued in 2015
If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date?	NA	No capital projects or grant schemes matured or were discontinued in 2015
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	NA	No capital projects or grant schemes matured or were discontinued in 2015
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	NA	No capital projects or grant schemes matured or were discontinued in 2015
Were project reviews carried out by staffing resources independent of project implementation?	NA	No capital projects or grant schemes matured or were discontinued in 2015

Checklist 7: - 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: 1 - 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	NA	No current expenditure programmes ended or were discontinued in 2015
Did those reviews reach conclusions on whether the programmes were effective?	NA	No current expenditure programmes ended or were discontinued in 2015
Did those reviews reach conclusions on whether the programmes were efficient?	NA	No current expenditure programmes ended or were discontinued in 2015
Have the conclusions reached been taken into account in related areas of expenditure?	NA	No current expenditure programmes ended or were discontinued in 2015
Were any programmes discontinued following a review of a current expenditure programme?	NA	No current expenditure programmes ended or were discontinued in 2015
Was the review commenced and completed within a period of 6 months?	NA	No current expenditure programmes ended or were discontinued in 2015