

Public Spending Code

Quality Assurance Report for 2020

Donegal County Council

To Be Submitted to the National Oversight & Audit Commission in
Compliance with the Public Spending Code

Certification

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

Signature of Chief Executive:

John G. McLaughlin
JOHN G. MC LAUGHLIN

Date: 20th May 2021

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1. Introduction

Donegal County Council has completed this Quality Assurance (QA) Report as part of its compliance with the Public Spending Code (PSC).

The Quality Assurance procedure aims to gauge the extent to which the Council is meeting the obligations set out in the Public Spending Code. One of the objectives of the Public Spending Code is that the State achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

- 1. Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle.** The three sections are expenditure being considered, expenditure being incurred and expenditure that has recently ended and the inventory includes all projects/programmes above €0.5m.
- 2. Publish summary information on website of all procurements in excess of €10m** - for projects in progress or completed in the year under review.
- 3. Checklists to be completed in respect of the different stages.** These checklists allow the Council to self-assess their compliance with the code in respect of the checklists which are provided through the PSC document.
- 4. Carry out a more in-depth check on a small number of selected projects/programmes.** Capital projects selected must represent a minimum of 5% of the total value of all capital projects on the Project Inventory. Revenue projects selected must represent a minimum of 1% of the total value of all revenue projects on the Project Inventory. This minimum is an average over a three year period.
- 5. Complete a short report for the 'National Oversight & Audit Commission'** which includes the inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, the Council's judgement on the adequacy of processes given the findings from the in-depth checks and the Council's proposals to remedy any discovered inadequacies.

This report fulfils the requirements of the QA Process for Donegal County Council for 2020. Projects and programmes which predate Circular 13/13 were subject to prevailing guidance covering public expenditure, e.g. the Capital Appraisal Guidelines 2005.

2. Interpretation of the PSC for the Local Government Sector

The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. To aid local authorities meet their obligations in a uniform manner, a Guidance Note was prepared by the CCMA Finance Committee. The Guidance Note described each stage of Quality Assurance requirements and provided interpretations from a Local Government perspective.

This Quality Assurance Report follows the methodology outlined in the current Guidance Note (Version 4 – February 2021) that was prepared and circulated to local authorities for use initially in preparing the 2016 QA Reports.

[Note: The Guidance Note focuses on the Quality Assurance element of the PSC only.]

3. Expenditure Analysis

3.1. Inventory of Projects/Programmes

This section details the inventory drawn up by Donegal County Council (DCC) in accordance with the guidance on the Quality Assurance process. The inventory lists all of the Council’s projects and programmes at various stages of the project life cycle which amount to more than €0.5m. This inventory is divided between current and capital expenditure and between three stages:

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

Deciding at what point a job/project transitions from “being considered” to “being incurred” can be subjective. The approach adopted for this QA Report is that once any expenditure commences on a job/project, it is included in the “being incurred” category.

The full inventory is included separately in the form prescribed by NOAC. Table 1 below is a summary of the full inventory.

Table1: Inventory of Relevant Projects/Programmes (Summary)

Expenditure Being Considered		
Project/ Programme Description	Revenue Expenditure	Capital Expenditure
Housing and Building		
HOUSING CAPITAL PROGRAMME		83,200,000
52 UNITS LETTERKENNY (TK 19/18)		10,500,000
44 NO UNITS DUNGLOE (LAND ACQUISITION)		9,500,000
35 UNITS MOVILLE (TK 18/18)		7,400,000
36 NO UNITS DONEGAL TOWN (TK 57/18)		7,000,000
LAND AT DUNFANAGHY – DESIGN & CONSTRUCTION		7,000,000
30 NO UNITS GWEEDORE (TK 45/18)		6,000,000
34 UNITS CARRIGART (TK 46/18)		5,200,000
25 UNITS LETTERKENNY (TK 15/18)		5,200,000
25 NO UNITS CARNDONAGH (TK 52/18)		5,000,000
21 UNITS BALLYBOFEY (TK 43/18)		4,000,000
19 NO UNITS MILFORD (TK 55/18)		3,800,000
14 NO UNITS BALLYBOFEY (TK 34/18)		2,800,000
11 NO UNITS MILFORD (TK 48/18)		2,200,000
ACQUISITION OF 8 UNITS ANNAGRY		1,500,000
NASMOR HOUSING DEVELOPMENT LETTERKENNY		1,500,000
CHURCHILL HOUSING DEVELOPMENT		750,000
HABINTEG HOUSING ASSOCIATION PROJECT CASTLEFIN		3,000,000
HOUSING GRANTS (DISABILITY & ELDERLY)		2,000,000

Road Transportation and Safety		
TULLYRAP TO BALLYHOLEY – FREEDYGLASS		1,900,000
CALLEN BRIDGE TO TRENTABOY		2,100,000
CONNEYBURROW PAVEMENT OVERLAY		1,000,000
LETTERKENNY TO BURTONPORT GREENWAY		650,000
Development Management		
Tourism Development and Promotion	549,507	
LETTERKENNY 2040 RE-ENERGISE AND CONNECT THE HISTORIC TOWN CENTRE (PHASE 1)		18,100,000
ISLAND HOUSE KILLYBEGS (RRDF)		4,840,000
TUS NUA CARNDONAGH REGENERATION SCHEME		9,500,000
BALLYSHANNON TOWN CENTRE		3,600,000
RAMELTON TOWN CENTRE		3,600,000
PLATFORMS FOR GROWTH		1,500,000
FORT DUNREE		11,250,000
DRUMBOE PUBLIC PARK		3,000,000
DEVELOPED & EMERGING TOURISM DESTINATIONS		500,000
ERRIGAL MOUNTAIN PATH WORKS		625,000
ALPHA INNOVATION PROJECT LETTERKENNY		5,000,000
LAND AT LIFFORD COMMON		1,000,000
DROMORE PARK HOUSING ESTATE TAKEOVER		509,880
Environmental Services		
BUNDORAN FIRE STATION		1,570,724
BALLYSHANNON FIRE STATION		1,570,724
GLENCOLMCILLE FIRE STATION		1,570,724
Recreation and Amenity		
DONEGAL TOWN LIBRARY		1,000,000
Agriculture, Education, Health and Welfare		
GREENCASTLE HARBOUR DEVELOPMENT		12,000,000
RATHMULLEN PIER REFURBISHMENT		2,600,000
RANNAGH PIER DEVELOPMENT		2,300,000
INVER PIER		2,200,000
GROYNE AT MAGHERAROARTY		2,000,000
PORTSALON PIER REFURBISHMENT		1,400,000
LIFEBOAT BERTH AT BUNCRANA		500,000

Expenditure Being Incurred		
Project/ Programme Description	Revenue Expenditure	Capital Expenditure
Housing and Building		
Maintenance/Improvement of LA Housing	8,285,722	
Housing Assessment, Allocation and Transfer	1,509,236	
Housing Rent and Tenant Purchase Administration	935,636	
Support to Housing Capital & Affordable Prog.	1,570,183	
RAS Programme	4,750,346	
Housing Loans	994,739	
Housing Grants	1,629,617	
BUNDORAN HOUSING DEVELOPMENT PHASE 1		10,937,115
BUNCRANA HOUSING DEVELOPMENT PHASE 2		7,000,000
ORAN HILL HOUSING DEVELOPMENT LETTERKENNY		7,500,000
38 NO UNITS DONEGAL TOWN (TK 09/18)		7,807,024
24 NO UNITS AT MEADOWFIELD CONVOY (TK 56/18)		4,838,463
30 NO UNITS CARNAMUGGAGH LETTERKENNY (TK 39/18)		4,706,390
GALLOW LANE LIFFORD		5,400,000
RAILWAY PARK DONEGAL TOWN PHASE 3 (HCD 06/17)		4,941,650
H2317A - ROCKYTOWN BUNCRANA - 21 NO.UNITS (2015)		5,000,000
H2418 - LONG LANE L'KENNY - 29 SOCIAL UNITS (2015)		6,564,240
COUNTY HOUSE HQ DEVELOPMENT		4,441,612
TRUSK ROAD DEVELOPMENT BALLYBOFEY		4,700,000
19 NO UNITS HEATHHILL NEWTOWNCUNNINGHAM (TK 10/18)		3,969,368
CRANA CRESCENT BUNCRANA		3,450,893
H30007 LETTERMACAWARD (06)		3,300,000
H2227D & -DRUMROOSKE 2015 (24 NO. SOCIAL HOUSES & 2 NO SOCIAL GROUP HOMES)		5,430,456
H2034B - MEADOW HILL RAPHOE 11 NO. SOCIAL HOUSES		2,700,000
8 NO APARTMENTS FIGART DUNFANAGHY		1,183,200
PURCHASE OF 20 UNITS RAMELTON		2,300,000
H2259C - RADHARC NA TRA BREIGE MALIN		1,745,542
H2069F KILLYBEGS EMERALD DRIVE		1,631,378
HG 533E MANORCUNNINGHAM 8 UNITS		1,373,552
10 UNITS EADAN MOR FIGART DUNFANAGHY H40/19		1,300,000
LIFFORD ARMY BARRACKS		1,250,000
CHS 05/17 COIS ABHAINN ST JOHNSTON 6 NO SOCIAL HSES		1,242,000
PV10018B-NEWTOWNCUNNINGHAM (2015)		1,005,969
4 NO UNITS AT ARDARAVAN BUNCRANA		1,000,000
H1090B - DUNFANAGHY- 4 NO. SOCIAL HOUSES (2015)		1,144,000
H10011A - CARNDONAGH 2015 - 4 NO. SOCIAL HOUSES		790,767
H54/19 6 NO APARTMENTS AT THE BEECHES BALLYBOFEY		800,000
H07/18 6 HOUSES AT RADHARC NA HEAGLAISE GLENTIES		510,000
H58/19 PURCHASE OF 5 HOUSES AN CRANL LA BUNCRANA		680,650
HG685 DEVELOPMENT WORK AT BIG ISLE HALTING SITE		743,088
5 NO UNITS BALLYSHANNON (TK 53/18)		979,000
6 NO UNITS FALCARRAGH PHASE 1 & 2 (TK 26/18)		2,433,429
58 NO UNITS CARNDONAGH (TK 12/18)		11,720,000

FABRIC UPGRADE PROGRAMME 2013		6,000,000
CAS MEENMORE DUNGLOE HOUSING PROJECT – V300		1,500,000
RESPOND BALLAGHERG LETTERKENNY 33 UNITS		1,500,000
HOUSING GRANTS (DISABILITY & ELDERLY)		1,613,756
DEFECTIVE CONCRETE BLOCK GRANT SCHEME		20,000,000
Road Transportation and Safety		
NP Road - Maintenance and Improvement	1,804,577	
NS Road - Maintenance and Improvement	1,393,945	
Regional road – Maintenance and Improvement	17,529,723	
Local Road - Maintenance and Improvement	28,527,792	
Public Lighting	2,811,403	
Road Safety Engineering Improvement	1,188,202	
Maintenance & Management of Car Parking	1,093,665	
Support to Roads Capital Prog.	663,053	
Roads Management Office (RMO) operation costs	3,877,946	
SOUTHERN RELIEF ROAD LETTERKENNY		77,000,000
NORTH WEST GREENWAY NETWORK		18,000,000
PUBLIC LIGHTING CAPITAL PROGRAMME		11,000,000
FINTRA BRIDGE & ROAD REALIGNMENT		7,000,000
TRAFFIC MANAGEMENT SOLUTION LETTERKENNY (POLESTAR)		3,000,000
TYRCONNELL BRIDGE DECK REPLACEMENT		1,500,000
MEENAMULLIGAN BRIDGE REPLACEMENT		1,100,000
LETTERKENNY LINKAGE		500,000
SWAN PARK BUNCRANA		2,300,000
AGHILLY ROAD LAND PURCHASE BUNCRANA TC		1,600,000
DUCGS JOE BONNER LINK ROAD		1,500,000
TIRLIN TO DRUMNARAW CREESLOUGH		850,000
CASTLETREAGH- FIVE POINTS		610,457
TEN-T PRIORITY ROUTE IMPROVEMENT - DONEGAL		500,000,000
N56 DUNGLOE TO GLENTIES		100,000,000
BSHANNON/BUNDORAN BYPASS DL 99 110		83,500,000
N56 MCHARLES TO INVER (DL00200&DL07189)		45,000,000
N15 BRIDGEND CO BOUNDARY		20,000,000
N56 COOLBOY KILMACRENNAN REALIGNMENT 2011		18,724,000
N14/N15 TO A5 LINK STRABANE		18,000,000
N56 FOUR LANE LETTERKENNY		10,900,696
N15 CORCAM BENDS 2017		7,000,000
PORT BRIDGE ROUNDABOUT		5,500,000
CAPPRY TO BALLYBOFEY (PAVEMENT)		3,520,000
N14 TULLYRAP 2019		5,500,000
DONEGAL BRIDGE STRENGTHENING 2016		5,200,000
ARDAGHY TO DUNKINEELY SURFACE REPLACEMENT		2,800,000
N15 BLACKBURN BRIDGE SOUTH		3,500,000
NATIONAL ROADS OFFICE ADMINISTRATION		2,076,443
N56 ARDARA TOWN 2018		2,000,000
ARDGILLOW TO BALLYMAGRORTY SCOTCH SURFACE		1,376,888

DUNKINEELY TO BRUCKLESS PAVEMENT OVERLAY		1,771,276
CLARCARRICKNAGUN TO TULLYEARL SURFACE REPLACEMENT		1,300,000
DUNGLOE (NORTH/SOUTH PAVEMENT)		1,500,000
BURT CHURCH TO BRIDGE ROUNDABOUT		800,000
BURT CHURCH-MULLENY (MONESS-SPEENOUGE) 2019		800,000
DRUMOGHILL (PAVEMENT)		765,000
DRUMOGHILL RETAINING WALL		1,000,000
STRAGAR PAVEMENT OVERLAY		560,000
N56 DOONWELL TO DRUMBRICK		5,000,000
MOUNTCHARLES BYPASS PAVEMENT		765,000
ROSSGIER TO TULLYRAP PAVEMENT		865,000
LOUGHANURE PAVEMENT		574,000
CROLLY TO LOUGHANURE PAVEMENT		778,000
KILCONNEL TO KILMACRENNAN PAVEMENT		1,100,000
Water Services		
Operation and Maintenance of Water Supply	10,260,124	
Operation and Maintenance of Waste Water Treatment	2,496,135	
Collection of Water and Waste Water Charges	500,311	
Operation and Maintenance of Public Conveniences	625,807	
Support to Water Capital Programme	2,863,738	
Agency & Recoupable Services	557,772	
TORY ISLAND GWS UPGR 2003		560,000
Development Management		
Forward Planning	801,285	
Development Management	2,566,204	
Enforcement	1,008,076	
Tourism Development and Promotion	1,829,987	
Community and Enterprise Function	4,389,298	
Economic Development and Promotion	29,768,041	
LETTERKENNY 2040 REGENERATION STRATEGY		2,590,000
AILT AN CHORRAIN/ARAINN MHOR (RRDF)		4,118,932
BURTONPORT HARBOUR DEVELOPMENT PROJECT		2,100,000
BALLYBOFEY STRANORLAR SEED RRDF		9,700,000
CARRIGART/DOWNINGS DIGITAL HUB		500,000
RURAL DEVELOPMENT PROGRAMME (RDP)		16,700,000
SICAP [Lots 33-1, 33-2 & 33-3]		18,000,000
RIVERINE PROJECT		9,700,000
PEACE IV COUNCIL MANAGEMENT & IMPLEMENTATION		7,000,000
SOCIAL ENTERPRISE CENTRE (DUGS)		4,500,000
ASCENT – PROJECT NORTHERN PERIPHERY AREA (ERRIGAL)		1,200,000
EEN- ENTERPRISE EUROPE NETWORK PROJECT		1,500,000
Environmental Services		
Operation, Maintenance and Aftercare of Landfill	1,912,839	
Op & Mtce of Recovery & Recycling Facilities	587,595	

Litter Management	1,666,767	
Waste Regulations, Monitoring and Enforcement	541,461	
Safety of Structures and Places	733,616	
Operation of Fire Service	7,092,921	
Water Quality, Air and Noise Pollution	668,066	
CFRAMS		18,000,000
CATCHMENTCARE PROJECT		13,792,435
LANDFILL REMEDIAL WORKS – RECOUPABLE		1,600,000
RESTORATION WORK AT BALBANE LANDFILL		2,100,000
BALLYNACARRICK LANDFILL SITE		900,000
Recreation and Amenity		
Operation and Maintenance of Leisure Facilities	1,871,210	
Operation of Library and Archival Service	4,203,739	
Op, Mtce & Imp of Outdoor Leisure Areas	1,696,188	
Operation of Arts Programme	2,213,197	
BUNCRANA SWIM POOL COMM LEISURE CNTR RE-FURB 06		6,800,000
Agriculture, Education, Health and Welfare		
Operation and Maintenance of Piers and Harbours	1,726,155	
Veterinary Service	662,711	
Miscellaneous Services		
Profit/Loss Machinery Account	5,854,914	
Administration of Rates	24,948,818	
Local Representation/Civic Leadership	1,215,243	
Motor Taxation	1,564,045	
Agency & Recoupable Services	8,512,268	
Stranorlar Regional Training Centre	699,668	
Expenditure recently Ended		
Project/ Programme Description	Revenue Expenditure	Capital Expenditure
Housing and Building		
H35/17 PURCHASE OF HSES RANN MOR CRIEVESMITH		6,168,523
H2217E- ARDARA (MOLLOYS) 2015 - 8 NO.HOUSES		1,047,346
Road Transportation and Safety		
ASSAROE LAKE PAVEMENT OVERLAY 2018		1,053,375
N14 BALLYHOLEY SURFACE REPLACEMENT		603,145
N56 CROLLY 2018		542,348
Development Management		
MALIN HEAD EU INTERREG PROJECT		577,822

Notes:

1. *All expenditure headings at "Service" level in the 2020 Annual Financial Statement (AFS) which incurred expenditure > €0.5m are included in the report. Services in the 2021 Budget (considered during 2020) which are either new or show an increase of €500k or more over the 2020 budget are included under the "Being Considered" heading.*
2. *Local government accounting practices result in some expenditure that other organisations would classify as "capital" being reported here under the "current" heading – and vice versa.*
3. *The cost stated in all cases for uncompleted capital projects is the estimated final total cost at completion, not expenditure to date as of the end of 2020. There are some very high-value projects included where actual expenditure incurred to date is relatively small and there is little likelihood of the project proceeding to delivery in the foreseeable future.*
4. *Segregation of overall projects: it can be difficult to establish what constitutes a 'phase' or a continuation of a multi-annual project/programme and what is a new project/programme? (E.g. Major roads projects delivered in stages that can have decades-long lifecycles). Best judgement has been used on a case-by-case basis in this report.*
5. *In the case of some very long-term projects, expenditure information is only readily available from as far back as the commencement of the Agresso financial management system, i.e. since 2001.*
6. *Figures quoted in current expenditure (programmes) include overheads and administration costs.*
7. *Figures quoted include transfers to/from reserves if appropriate.*
8. *Figures quoted include Central Management Charges (CMC).*
9. *Defective Concrete Block Grant Scheme figure is based on initial allocation, it is likely the full cost of the scheme will be a figure much greater than this.*

4. Published Summary of Procurements

As part of the Quality Assurance process, Donegal County Council is required to publish summary information on our website of all procurements in excess of €10m. During 2020, one such procurements above this threshold occurred.

The summary information is published on Donegal County Councils website at the following address <https://www.donegalcoco.ie/services/procurement/>

Project Details	
Year:	2020
Parent Department:	Donegal County Council
Name of Contracting Body:	Donegal County Council
Name of Project/Description:	N56 Letterilly to Kilraine Phase 1 (N56 Dungloe to Glenties)
Procurement Details	
Advertisement Date:	09/03/2020
Tender Advertised in:	eTenders – TED (v209)
Awarded to:	Wills Bros. Ltd.
EU Contract Award Notice Date:	15/10/2020
Contract Price:	€13,695,500.00 Ex.V.A.T.
Progress	
Start Date:	11/01/2021
Expected Date of Completion per Contract:	10/06/2022
Spend in Year under Review:	-
Cumulative Spend to End of Year:	€10,797,262.38 – Year 1
Projected Final Cost:	€13,695,500.00 Ex.V.A.T. as per contract price
Value of Contract Variations:	Nil – To date
Date of Completion:	T.B.C
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	4.1 km of the N56 to a Type 3 Single Carriageway and cycletrack
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	Temporary road diversion works ongoing

5. Assessment of Compliance

5.1. Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance process involves completing a set of checklists covering all expenditure. The high level checks in Step 3 of the QA process are based on self-assessment by the Council, in respect of guidelines set out in the Public Spending Code. There are seven checklists in total:

- Checklist 1: General Obligations not Specific to Individual Projects/Programmes
- Checklist 2: Capital Expenditure Being Considered – Appraisal and Approval
- Checklist 3: Current Expenditure Being Considered - Appraisal and Approval
- Checklist 4: Capital Expenditure Being Incurred
- Checklist 5: Current Expenditure Being Incurred
- Checklist 6: Capital Expenditure Recently Completed
- Checklist 7: Current Expenditure Completed or Discontinued

A full set of checklists 1-7 was completed by the Council – see following pages.

The scoring mechanism for these above tables 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

For some questions, the scoring mechanism is not always strictly relevant.

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All senior staff at Divisional Manager level engaged fully with the process.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Due to staff movement some additional training may be required. Internal training did not take place in the year under review.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	2	Yes in respect of the QA stage.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	Requirements are not clear in this regards. The area is still under consideration by the sector.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	In-depth checks/audits are circulated to staff where relevant.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Enhanced awareness & IPA training will contribute to improvements in compliance over time.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Chief Executive has signed off on the 2020 QA Public Spending Code and report has been published on Donegal County Councils website.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Internal Audit completed in-depth reviews for 2020. (see appendices)
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Yes – where relevant and in the context of Final Accounts, Departmental Returns and Recoupment.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	Post project reviews normally take the format of final account reports, management reports, recoupment claims and other project materials/documents synonymous with the term 'Post Project Review'.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year.

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	2	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Requirement/relevance is project-dependent.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Where applicable
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	All projects appraised appropriately depending on scale and individual requirements.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	N/A	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	NA	
Q 2.13	Were procurement rules (both National and EU) complied with?	N/A	No project at this stage.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	N/A	No project at this stage.
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	N/A	No project at this stage.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	N/A	No project at this stage.
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	NA	

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Budget increase for specific purposes. Central Government Grants.
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2	Arose due to identified demands and specific objectives (as well as anticipated funding availability).
Q 3.4	Was an appropriate appraisal method used?	N/A	Expansion of existing work programme. Grant-funded.
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	Expansion of existing programme
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes.
Q 3.11	Was the required approval granted?	3	Statutory Revenue Budget approved by Elected Members 25th November, 2020.
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes, where appropriate.

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, where appropriate. It is normal practice to sign contracts for major capital projects.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Divisional managers coordinate delivery of all projects/programmes within their service division.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	The delivery of each capital project is assigned to a staff member of appropriate grade.
Q 4.5	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.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Most projects, once they go to construction, stick as close as is practicable to budget and time schedule.
Q 4.7	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.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes.
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	It may be necessary to re-consider different elements/phases of ongoing projects.
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, to the relevant department where required.
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No.

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Spending programme defined as part of statutory budget process.
Q 5.2	Are outputs well defined?	3	National Performance Indicators for local Government.
Q 5.3	Are outputs quantified on a regular basis?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
Q 5.4	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.
Q 5.5	Are outcomes well defined?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
Q 5.6	Are outcomes quantified on a regular basis?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
Q 5.7	Are unit costings compiled for performance monitoring?	2	Performance indicators for some services feature performance based on units and per-capita analysis.
Q 5.8	Are other data compiled to monitor performance?	3	Yes, budget performance and monitoring is in place. There are regular financial returns made to the Department (Quarterly Returns on revenue/capital expenditure, borrowing, payroll etc.)
Q 5.9	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. Public accountability and local democracy are also relevant here.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Many forms of financial and non-financial data are recorded during the implementation of programmes and projects.

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	Six projects ended in year under review
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	NA	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	The usual post-project actions have been or will be carried out where relevant and in the context of the requirements and reporting demands relating to the individual schemes and as may be required by project/programme funding agencies
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	Reviews generally conducted by internal staff but subject to external review by funders, department etc
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q 7.7	Were changes made to the organisation’s practices in light of lessons learned from reviews?	N/A	

DCC Notes:

1. *A local authority has a range of different projects and programmes across many services, funded through a myriad of different sources, conducted according to various and diverse regulations and requirements. Completing a single set of QA documents for the organisation is challenging and does not necessarily provide an accurate picture of compliance generally throughout the organisation.*
2. *Whilst some changes were made to the checklists for 2020, the QA Checklists are still not considered to be particularly well tailored for the local government sector – some of the questions are not applicable or are irrelevant*
3. *Some of the questions presuppose an element of choice in whether or not DCC spends money in a particular area (Value and Subject). This is not always the case – as in direct grant funding from Government to do a certain thing.*

6. In-Depth Checks

Step 4 looks at a small subset of schemes reported on the Project Inventory, looking in more detail at the quality of the Appraisal, Planning and/or Implementation stages to make a judgement on whether the work was of an acceptable standard and that they are in compliance with the Public Spending Code.

The value of the projects selected for in depth review each year must follow the criteria set out below:

- Capital Projects: Projects selected must represent a minimum of 5% of the total value of all capital projects on the Project Inventory.
- Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all revenue projects on the Project Inventory.

This minimum is an average over a **three-year period**. This requirement has been met.

There now follows a summary of the in-depth checks undertaken by Donegal County Council's Internal Audit Unit in respect of the 2020 Public Spending Code Quality Assurance process.

6.1 N56 Mountcharles to Inver Scheme

Value: €45,000,000 Percentage of Inventory: 2.93%

6.1.1. Summary & Conclusions

The primary objective of the N56 Mountcharles to Inver scheme was to address the sub-standard alignment issues and improve safety on this section of the N56. The works would also improve the quality of the roads infrastructure in the area with improved access links to the town of Killybegs, its port and important tourist destinations in Southwest Donegal.

The project experienced a number of difficulties throughout its lifespan including the foot and mouth crisis of the early 2000's and the economic downturn which impacted the country at the end of the same decade. These issues impacted the project from a financial perspective and delayed the overall delivery of the project. However, it should be noted that unforeseen circumstances of this nature often impact major roads projects.

Although there are still some minor conveyancy and land acquisition details to finalise, the completion of the construction phase of this project now ensures an improved, safer strategic road network in South Donegal which has improved the access to important tourist sites along the Wild Atlantic Way as well as Killybegs Port and the surrounding region.

The NRDO, as the project team for the scheme have kept good records for every stage of the project process and have provided good access to same, which has ensured the data audit of this Quality Assurance check was completed in a timely manner.

6.2 Covid Business Restart Grant

Value: €24,296,505 Percentage of Inventory: 11.84%

6.2.1 Summary and Conclusions

The aim of the Covid Business Restart Grant was to provide financial aid to smaller businesses impacted by COVID-19 by enabling them to address the costs incurred as a result of the lockdown and any cash flow issues they experienced. There are generally adequate procedures and controls in place to ensure that the objectives of the Covid Business Restart Grant are achieved.

Most of the issues highlighted in this Quality Assurance check are caused by a lack of clarity in the regulations and processes set out by the Department of Enterprise, Trade and Employment. The unavailability of proper legislation along with multiple procedural changes and communication issues created issues in the grant process. Although some of this confusion was unavoidable given the tight timeframe and application turnaround times involved, it placed extra pressure on staff that already had an extensive workload.

7. Next Steps: Addressing Quality Assurance Issues

The compilation of information for this report remains a complex and time-consuming task.

Internal Audit Unit's process of carrying out In-depth checks has become more integrated into its regular annual work programme. A template document has been developed for the purpose of carrying out the required in-depth checks. Each individual report highlights any process shortcomings identified during the in-depth check and, where appropriate, makes recommendations for procedural changes.

As with any Internal Audit report, if/where issues requiring rectification are identified; Internal Audit will revisit the matter in due course to confirm that the matter has been addressed.

In order for the organisation as whole to learn and benefit from the QA process, issues identified and/or procedural changes recommended, which could have wider application across the organisation, will be compiled and circulated to Divisional Managers.

8. Conclusion

This QA Report has been compiled in as comprehensive a manner as possible within the timeframe and resources available. It has been prepared in line with the interpretations provided in the Guidance Note (Version 4) prepared for the local government sector.

The process of compiling this report once again highlighted a range of issues that require further consideration in terms of tailoring the PSC for the local government sector. The introduction of Guidance Note (Version 4) is welcomed. However, some issues highlighted previously remain.

The Council looks forward to the evolution of the code and developing its usefulness in future years, developing Internal Audit's role in the in-depth analysis and configuring the PSC in a more useful context for the sector.

Donegal County Council has complied to a high degree with the spirit of the PSC in terms of procurement discipline, safeguarding the public purse, achieving best value for money and managing projects in an efficient and economical manner, for the betterment of the county, the improvement of infrastructure and delivery of public services.

**Donegal County Council
Internal Audit Department**



**Public Spending Code for 2020
Local Authority Quality Assurance
PSC 21/02 – N56 Mountcharles to Inver Scheme**

May, 2021

Section A: Introduction

The Public Spending Code was developed by the Department of Public Expenditure and Reform, DPER, and it applies to both current and capital expenditure and to all public bodies in receipt of public funds.

As Local Authority (LA) funding derives from a number of sources, including grants from several Government Departments, Local Authorities are responsible for carrying out the Quality Assurance requirements of the Public Spending Code, by undertaking an in-depth review of selected projects/programmes.

One of the areas selected for an in-depth review for 2020 was the:

N56 Mountcharles to Inver Scheme

Project:	N56 Mountcharles to Inver Scheme
Start Date:	2008
Responsible Bodies:	Department of Transport, Transport Infrastructure Ireland, Donegal County Council, National Road Design Officer
Category:	Capital expenditure being incurred
Total Value of Project:	€45,000,000
Value of Capital 2020 Inventory:	€1,531,530,798
% of in-depth review:	2.93%

Section B: Evaluation

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

Section C: Summary and Conclusions

The N56 Mountcharles to Inver Road Scheme is a capital project undertaken to improve the strategic road network in South Donegal and provided greater access to the Southwest of the county.

Internal Audit found that the processes and controls in place as well as the detailed record keeping undertaken by the National Road Design Office as the project co-ordinators have ensured that the project is in adherence to Public Spending Code guidelines.

Section A: Introduction

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

Programme or Project Information	
Name	N56 Mountcharles to Inver Scheme
Detail	This is a road improvement project in South Donegal which improved the road network between the towns of Mountcharles and Inver, thus benefitting the surrounding areas. The primary aims of the project were to improve the strategic road network, to provide improved access to Southwest Donegal and the surrounding region and to improve road network safety.
Responsible Bodies	Department of Transport – project oversight Transport Infrastructure Ireland – funding agency Donegal County Council – project delivery National Road Design Office – project management
Current Status	Capital Expenditure Being Incurred
Start Date	2008
End Date	2022 *The project still has some minor land acquisition and conveyance issues to resolve, these are due to be completed by 2022
Overall Cost	€45m

Project Description

The N56 Mountcharles to Inver scheme is a 5km long road improvement project located approx 6.5km west of Donegal Town on the N56 National Secondary Route.

When complete, the road development will improve the level of service and safety for all road users and enhance the accessibility of Southwest Donegal, Killybegs Port in particular.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the N56 Mountcharles to Inver Scheme. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Reduction of the number of direct access points onto the N56 • Increase N56 average journey speeds with consequent reduction in journey times • Reduction in accident rate to national average values • Improve transport links to Southwest Donegal including to Killybegs Harbour supporting the already substantial state investment in the port. 	<ul style="list-style-type: none"> • Funding from TII • TII Project Management Guidelines • Staff resources • Identifying project constraints • Route selection • Planning • Compulsory Purchase Order process • Construction process 	<ul style="list-style-type: none"> • Cost Benefit Analysis • Project approval • Design stage • Public consultation process • Land acquisition • Procurement process • Construction phase – site clearance, drainage works, surfacing works etc. • Supervision of works • Review stage – ensuring adherence to relevant standards 	<ul style="list-style-type: none"> • Reports at each stage of the project • Planning approval • Compulsory Purchase Order Completion • Acquired land • Construction works completion 	<ul style="list-style-type: none"> • Improved strategic road network in South Donegal • Improved road network safety • Improved access to Southwest Donegal including Killybegs and key tourist destinations

Description of Programme Logic Model

Objectives: The scheme's primary objective was to address the sub-standard alignment issues and improve safety on this section of the N56. The other objectives set for the scheme were:

1. A reduction in the number of direct access points onto the N56 (the overall N56 Mountcharles to Inver Road Scheme reduces vehicular accesses points from 66 to 11 over 5km);
2. Increase N56 average journey speeds with consequent reduction in journey times;
3. Reduction in accident rate to national average values; and
4. Improved transport links to Southwest Donegal including to Killybegs Harbour supporting the already substantial state investment in the port and improved links to various tourist destinations in the area.

Inputs: Funding for this project was provided by Transport Infrastructure Ireland (TII), the original budgeted amount for completion of the project was €45m with a projected outturn of €40-45m. There are numerous inputs in order to bring the project to completion:

- Securing project approval.
- TII Project Management Guidelines - these Project Management Guidelines provide a framework for management of developments and delivery of National Road and Public Transport Capital Projects and assist in ensuring consistency of approach in the delivery of major national road projects.
- Identifying project constraints - an Environmental Impact Assessment (EIA) is carried out to identify the potential impact of the scheme on the local community and environment and a Constraints Study Report is prepared to better inform the route selection process.
- Route selection - involves traffic surveys, identification and investigation of options and impact on land holdings.
- Planning process - liaising with various planning agencies and ensuring plans are in adherence to relevant legislation.
- Compulsory Purchase Order process - The lands required for the Scheme were acquired by CPO under the N56 Mountcharles to Inver Road Scheme. The majority of Land Agreements were completed prior to construction commencing. Approximately €5.5 million has been spent on land so far. The final expenditure on land for this project is anticipated to be approximately €5.55 million.
- Construction process – site clearance, drainage works, surfacing works etc.

Activities: There were a number of key activities carried out during the project including:

- Cost Benefit Analysis – This process is used to determine the value of a project in relative terms. Project justification is measured as economic worth to the community.

- Public consultation process - This process is intended to inform the general public about the proposed development and in particular, those who may be directly affected by the proposed scheme.
- Design stage - Once the planning and design processes were completed and statutory approval obtained, the project proceeded to tender advertisement and award.
- Procurement process - The advertising and award of the tender for construction works in adherence to EU Directives on procurement.
- Construction phase - site clearance, drainage works, surfacing works etc.
- Supervision of works.
- Review stage - ensuring adherence to relevant standards.

Outputs: Having carried out the identified activities using the inputs, the outputs of the project are:

- Reports at each stage of the project – regular progress reports are provided to various stakeholders at key stages to ensure the project goals and objectives are being met.
- Planning approval – planning approval must be secured in order to minimise possible effects of the project on the general public and local communities.
- Compulsory Purchase Order (CPO) completion - The lands required for the Scheme were acquired by CPO under the N56 Mountcharles to Inver Road Scheme.
- Land acquisition - The majority of Land Agreements were completed prior to construction commencing.
- Construction works completion – the carrying out of various on-site works to complete the project including site clearance works, diversion of existing utilities, pavement and landscaping works.

Outcomes: The envisaged outcomes of the N56 Mountcharles to Inver road project are to improve the strategic road network of South Donegal with both journey times and road safety in mind. The project will also ensure better access to the Southwest of the county, including the vital port of Killybegs as well as key tourist destinations along the Wild Atlantic Way.

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

The following section tracks the N56 Mountcharles to Inver Scheme from inception to conclusion in terms of major project milestones.



Date	Milestone description
2000	Scheme initiated as a major scheme (N56 Mountcharles to Five Points, Killybegs)
5 th September 2001	Date of public consultations
2006	Post Route Selection – Scheme to progress via two phases; N56 Mountcharles - Inver and N56 Inver - Five Points
September 2008	N56 Mountcharles to Inver Preliminary Design Report
1 st September 2009	Project Submitted to An Bord Pleanála
1 st September 2017	Contract Documents for main construction works published to eTenders (Mountcharles – Drumbeigh)
12 th February 2018	Contract Date (Issue of Letter of Acceptance to Wills Bros Ltd)
12 th March 2018	Commencement of Construction Works (Mountcharles – Drumbeigh)
20 th March 2019	Contract Documents for main construction works published to eTenders (Drumbeigh-Inver)
4 th July 2019	Contract Date (Issue of Letter of Acceptance to Wills Bros Ltd)
29 th July 2019	Commencement of Construction Works (Drumbeigh – Inver)
3 rd November 2019	Substantial works completion (Mountcharles – Drumbeigh)
19 th February 2021	Substantial works completion (Drumbeigh – Inver)

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the N56 Mountcharles to Inver Scheme.

Project/Programme Key Documents		
No.	Title	Details
1	Preliminary Design Report (Volume 1 and 2)	Volume 1 contains the main text and appendices while Volume 2 contains the drawings for the project
2	Project Appraisal Documents: <ol style="list-style-type: none"> 1. Project Brief 2. Project Appraisal Project Appraisal Balance Sheet (PABS) 3. Business Case 4. Cost Benefit Analysis Report 5. Peer Review Report 	These documents Include the project brief, the business case for the project and a Cost Benefit Analysis
3	Project Value Documents: <ol style="list-style-type: none"> 1. Cost Estimate Report August 2008 2. Total Scheme Budget 2009 	Documents that outline the project budget and proposed costs for the different stages of the project
4	Risk Register	Provides an analysis of potential events which may impact the project and controls to mitigate these events
5	Pavement Minor Improvement (PMI) documents	Summary sheet, options report and Subdivision review

Key Document 1: Preliminary Design Report (Volume 1 and 2)

Volume 1 of the Design Report contains all the background information in relation to the project including:

- Project description and constraints
- Traffic studies
- Standards and geometrics
- Drainage and structure details
- Environmental Review
- Scheme Safety Audit

Volume 2 of the report contains all the relevant maps and drawings in relation to the project including the scheme layout, traffic flow diagrams and drainage drawings.

Key Document 2: Project Appraisal documents

The following key documents are included under this heading:

1. Project brief – outlines the project history and objective, the strategic elements of the project as well as the scope and constraints involved.
2. Project Appraisal Balance Sheet (PABS) – this document assesses the environmental, safety, economical, accessibility and integration aspects of the project.
3. Business Case – provides a project brief, outlines the objectives and processes involved as well the budget and risks involved.
4. Cost Benefit Analysis Report – A Cost Benefit Analysis of the scheme was carried out using the CoBA 11 computer programme in accordance with the National Roads Agency (NRA) Project Appraisal Guidelines.
5. Peer Review Report – A peer review involving both the National Roads Agency and National Roads Design Office (NRDO) was carried out with the design team responding to any issues that were raised.

Key Document 3: Project Value Documents

A Cost Estimate Report dealt with projected construction and non-construction costs of the project. The Total Scheme Budget outlined the budget allocation for various elements of the project including: the construction, archaeological phases, land costs and planning & design.

Key Document 4: Risk Register

This provides a record of observations relating to activities and events occurring at any project phase, which may affect Project Programme and cost as the project progresses. This register allows for the proactive consideration and mitigation of events that may impact the project performance.

Key Document 5: Pavement Minor Improvement (PMI) documents

These documents provide an outline of the pavement works included in the project:

- PMI Summary Sheet – provides a brief project outline and map of the area
- Options Report – gives an overview of the project, drawings and costs estimate
- Subdivision Review – this document provides further analysis of project costs

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the N56 Mountcharles to Inver Scheme. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Project background, processes and construction details	To determine the reasoning for the project. To ascertain details of the costs involved and how the project was funded. It was also necessary to obtain information into the planning, design and construction stages of the project.	In depth project details were provided by the National Roads Design Office (NRDO)
Project Appraisal documents	To ascertain more in-depth information on the nature of the project itself	Sharefile provided by NRDO
Project Value documents	To compare the budget allocation and proposed costs involved	Sharefile provided by NRDO
Risk Register	Obtaining an overview of potential risks involved in the project and mitigating controls to minimize the impact	Sharefile provided by NRDO
PMI documents	To compare budget allocation and proposed costs for different elements of the project	Sharefile provided by NRDO

Data Availability and Proposed Next Steps

Owing to the nature and size of this project, there is a large amount of data and background information detailing the various stages and process involved in the delivery of the project.

For the purposes of this Quality Assurance Check, the project team separated relevant information into the two different stages of the scheme: Mountcharles to Drumbeigh and Drumbeigh to Inver. This information was then saved in a fileshare link and access was provided to Internal Audit to further interrogate the information.

This approach provided Internal Audit with easy access to the information and helped expedite the whole Quality Assurance process.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for N56 Mountharles to Inver Scheme based on the findings from the previous sections of this report.

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

The objectives and deliverables in place for the N56 Mountharles to Inver Project provide adequate assurance that there is compliance with the Public Spending Code to-date.

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

The NRDO have kept thorough records of all aspects of this project from the design and planning stage right through to the construction element of the project. The project team provided Internal Audit with access to the relevant information in relation to this Quality Assurance check and based on this, the programme could be subject to a more in-depth evaluation (if required) at a later date.

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

This project experienced a number of major unforeseen events which caused delays in the timeframe for its completion. These events included the foot and mouth outbreak in 2001 and the economic downturn in 2008/2009. On a national level, a mechanism for accelerating major road schemes could help offset the impact of such events for future projects.

The overall benefit of major road schemes of this nature to rural counties in the North and West of Ireland is not captured in existing cost benefit analysis; a tailored approach to this process would benefit similar projects in these regions.

There are numerous benefits in Local Authorities bringing major road projects through the initial planning process. These benefits include the completion of works in separate stages as and when funding becomes available.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the N56 Mountcharles to Inver project.

Summary of In-Depth Check

The primary objective of the N56 Mountcharles to Inver scheme was to address the sub-standard alignment issues and improve safety on this section of the N56. The works would also improve the quality of the roads infrastructure in the area with improved access links to the town of Killybegs, its port and important tourist destinations in Southwest Donegal.

The project experienced a number of difficulties throughout its lifespan including the foot and mouth crisis of the early 2000's and the economic downturn which impacted the country at the end of the same decade. These issues impacted the project from a financial perspective and delayed the overall delivery of the project. However, it should be noted that unforeseen circumstances of this nature often impact major roads projects.

Although there are still some minor conveyancy and land acquisition details to finalise, the completion of the construction phase of this project now ensures an improved, safer strategic road network in South Donegal which has improved the access to important tourist sites along the Wild Atlantic Way as well as Killybegs Port and the surrounding region.

The NRDO, as the project team for the scheme have kept good records for every stage of the project process and have provided good access to same which has ensured the data audit of this Quality Assurance check was completed in a timely manner.

**Donegal County Council
Internal Audit Department**



**Public Spending Code for 2020
Local Authority Quality Assurance
PSC 21/01 – Covid Business Restart Grant**

May, 2021

Section A: Introduction

The Public Spending Code was developed by the Department of Public Expenditure and Reform, DPER, and it applies to both current and capital expenditure and to all public bodies in receipt of public funds.

As Local Authority (LA) funding derives from a number of sources, including grants from several Government Departments, Local Authorities are responsible for carrying out the Quality Assurance requirements of the Public Spending Code, by undertaking an in-depth review of selected projects/programmes.

One of the areas selected for an in-depth review for 2020 was the:

Covid Business Restart Grant

Project:	Covid Business Restart Grant
Start Date:	May, 2020
Responsible Body:	Department of Enterprise, Trade & Employment
Category:	Current Expenditure
Total Value of Programme:	€24,296,505
Value of Revenue 2020 Inventory:	€205,153,491
% of in-depth review:	11.84%

Section B: Evaluation

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

Section C: Summary and Conclusions

As part of the Irish Government's response to the impact of the COVID-19 pandemic on Irish businesses, a suite of financial measures were announced in May 2020 to provide financial support. One of these measures was the Covid Business Restart grant which provided funding of €550m for small businesses in two separate tranches.

This Quality Assurance check found there to be adequate processes and controls in place in order for grant applications to be processed in an effective manner. However, a lack of written legislation and frequent changes to procedures inhibited Local Authority staff's role in the process.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Covid Business Restart Grant
Detail	The aim of this grant was to provide financial support to small businesses impacted by the COVID-19 pandemic. The value of the grant ranged from €2,000 to €25,000 depending on the businesses' commercial rates bill from the previous year.
Responsible Body	Department of Enterprise Trade and Employment
Current Status	Expenditure Being Incurred
Start Date	May 2020
End Date	December 2020
Overall Cost	€24,296,505

Project Description

The aim of the Covid Business Restart Grant was to provide financial aid to smaller businesses impacted by COVID-19 by enabling them to address the costs incurred as a result of the lockdown and any cash flow issues they experienced. The grant could be used to defray ongoing fixed costs, for replenishing stock and for measures needed to ensure employee and customer safety. This support was delivered through the Finance Directorates of Local Authorities.

Section B - Step 1: Logic Model Mapping

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

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • To provide financial support to small businesses following COVID-19 lockdown restrictions • To ensure that businesses are properly equipped to reopen after lockdown measures have eased 	<ul style="list-style-type: none"> • SLA between Department of Enterprise, Trade and Employment (DETE) and Local Authorities • Legislation, Policies and Procedures from DETE • Grant allocation • Staff resources • Applications and supporting information 	<ul style="list-style-type: none"> • Assessment of grant applications by Local Authority staff • Recording of all applications received on CRM system • Returning of invalid applications • Dealing with appeals process • Processing of valid applications 	<ul style="list-style-type: none"> • Payment of grant to relevant businesses • Ensuring that successful grant appeals are also processed 	<ul style="list-style-type: none"> • Alleviation of financial hardship on small/medium businesses as a result of COVID-19 restrictions • Enabling businesses to put measures in place for reopening as and when restrictions are eased

Description of Programme Logic Model

Objectives: The primary objective of the Covid Business Restart Scheme was to provide financial support to small businesses that had been impacted by the restrictions imposed nationally as a result of the COVID-19 pandemic. The grant would enable businesses to address the costs incurred as a result of the lockdown and any cash flow issues they experienced during that time.

Inputs: The primary input to the programme was the funding provided by the Department of Enterprise, Trade and Employment which totalled €550m in two separate tranches. Businesses in Donegal availed of funding which totalled just under €25m through the grant scheme.

Activities: There were a number of key activities carried out during the project including:


- The application process
- Assessment and administration of applications
- The appeals process for refused applications
- Processing the grant payments
- Payment of the grant itself through electronic means

Outputs: Having carried out the identified activities using the inputs, the outputs of the grant are to ensure that valid applications are processed and paid in a timely manner. Staff also need to ensure that appeals are dealt with in an appropriate manner and successful appeals are processed.

Outcomes: The envisaged outcomes of the grant scheme were to ensure that any financial hardships encountered as a result of the COVID-19 restrictions were somewhat alleviated by receiving the grant payment.

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

The following section tracks the Covid Business Restart Grant from inception to conclusion in terms of major project/programme milestones



Date	Milestone description
15 th May 2020	Department of Enterprise, Trade and Employment announce a suite of measures, including the Covid Business Restart Grant, to alleviate the financial impact of the recent Covid Lockdown restrictions on small businesses
22 nd July 2020	Original deadline for submission of grant applications
10 th August 2020	A second tranche of funding – the Restart Grant Plus is announced
31 st October 2020	Deadline for submission of Restart Grant Plus applications
31 st January 2021	Last payment date for Restart Grants by Donegal County Council

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Covid Business Restart Grant.

Project/Programme Key Documents		
No.	Title	Details
1	COVID-19 National Programme - "Reopening Business Getting Ireland Back to Work Safely"	Roadmap from the Government of Ireland on reopening businesses following the lockdown
2	Service Level Agreement, May 2020	Service Level Agreement between the Department of Enterprise, Trade and Employment and Local Authorities in the processing of the COVID-19 Business Restart Grant
3	Circular Fin 06/2020 – "Commercial rates alleviation measures relating to COVID-19 restrictions"	Guidance from the Department of Housing, Planning and Local Government on commercial rates waivers and restart grant
4	COVID-19 Business Restart Grant Standard Operating Procedures (Version 1.1)	Procedures for Local Authority staff for processing of grant applications

Key Document 1: COVID-19 National Programme – "Reopening Business Getting Ireland Back to Work – Safely"

This is a guidance document issued by the Government of Ireland in order to provide a four stage roadmap to reopen businesses safely:

1. Phased return to business
2. Staying safe, staying healthy
3. Financial Supports
4. Advice & Guidance

This document provides initial guidelines for businesses reopening following the easing of COVID-19 restrictions. Although the document advises of the different financial supports available, it does not provide details such as FAQ or contact information for applications.

Key Document 2: Service Level Agreement

The Service Level Agreement (SLA) between the then Department of Business, Enterprise and Innovation, the Department of Housing, Planning and Local Government, Donegal County Council and Enterprise Ireland came into effect on 22nd May, 2020.

The SLA relates to the delivery, funding and oversight of the Covid Restart Grant. Donegal County Council's role in the Agreement is to manage, within its area, the processing of applications and grant payments according to the criteria of the grant. DCC must also report to the County and City Management Association (CCMA) and Local Government Management Agency (LGMA) as part of the oversight process.

Key Document 3: Circular Fin 06/2020 – “Commercial rates alleviation measures relating to COVID-19 restrictions”

This Circular was sent to the Chief Executive of all Local Authorities and outlined the Department of Housing, Planning and Local Government's financial supports for small businesses in the wake of COVID-19 restrictions. It focused on two areas in particular:

- A three month waiver of commercial rates for businesses beginning 27th March 2020
- The establishment of a Restart Fund for micro and small businesses totaling €250m

Although this document outlined the broad criteria for applications it did not provide further information on how the grant would be communicated to the wider business community or the mechanism for how the grants would be processed.

Key Document 4: COVID-19 Business Restart Grant Standard Operating Procedures

This document was provided by the Department of Enterprise, Trade and Employment and outlined the procedures for Local Authority staff in relation to processing grant applications and dealing with relevant queries, the appeals process etc.

It should be noted that due to the emergency nature of this financial support, there was no formal legislation put in place by the Department and there was also a large number of revisions to the policies and procedures in place throughout the grant process.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Covid Business Restart Grant. It evaluates whether appropriate data is available for the future evaluation of the programme.

Data Required	Use	Availability
Legislation, policies and procedures from the Department of Enterprise, Trade and Employment and Donegal County Council in relation to the processes involved in the administration of Covid Business Restart Grant applications.	To determine the guidelines and procedures in place for the grant process.	Donegal County Council's policies and procedures but only limited information was available at a departmental level.
Covid Business Restart Grant application records.	In order to assess the Covid Business Restart Grant process in its entirety, it was necessary to look at the application, administration and payment processes individually.	Records of all applications received, rejected and processed applications received from Income Collection Unit.
Grant application sample taken from each Municipal District in Donegal.	To assess whether the relevant steps in the verification and grant administration processes were adhered to by relevant staff. Internal Audit could also determine how applications were submitted across the whole county of Donegal.	Access to the CRM system used by relevant staff was provided to Internal Audit. A sample number of records were then examined in order to confirm adherence to policy and procedures.

Data Availability and Proposed Next Steps

Due to the financial pressure placed on businesses during the COVID-19 lockdown and the unprecedented emergency nature of the financial supports required, the policies and procedures for the roll out of the Restart Grant were put in place in a relatively short timeframe.

Although relevant data in relation to applications and grant payments in Co. Donegal was made readily available by Finance staff, the scheme would have benefitted from clear, concise legislation and guidelines in how the Covid Business Restart Grant was to be administered and processed by Local Authorities.

Guidelines were also frequently changed as the application process progressed; this meant that submission deadlines and other information changed providing obstacles for Revenue Collectors and administrative staff in carrying out their duties in relation to the grant.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Covid Business Restart Grant based on the findings from the previous sections of this report.

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

The objectives and deliverables in place for the Covid Business Restart Grant provide adequate assurance that there is compliance with the Public Spending Code to-date.

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

Most of the necessary data is available to enable the project to be evaluated at a later date. However, there is a lack of data availability on legislation and guidance material from the Department of Enterprise, Trade and Employment. This may be subject to review before a full evaluation can take place.

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

It is also recommended that both Donegal County Council and the Department of Enterprise Trade and Employment engage in a “lessons learned” process in order to improve the processes of any future emergency support similar to the Covid Business Restart Grant.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Covid Business Restart Grant.

Summary of In-Depth Check

The aim of the Covid Business Restart Grant was to provide financial aid to smaller businesses impacted by COVID-19 by enabling them to address the costs incurred as a result of the lockdown and any cash flow issues they experienced. There are generally adequate procedures and controls in place to ensure that the objectives of the Covid Business Restart Grant are achieved.

Most of the issues highlighted in this Quality Assurance check are caused by a lack of clarity in the regulations and processes set out by the Department of Enterprise, Trade and Employment. The unavailability of proper legislation along with multiple procedural changes and communication issues created issues in the grant process. Although some of this confusion was unavoidable given the tight timeframe and application turnaround times involved, it placed extra pressure on staff that already had an extensive workload.

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Housing and Building							
HOUSING CAPITAL PROGRAMME	Housing				TBC	€ 83,200,000	
52 UNITS LETTERKENNY (TK 19/18)	Housing				TBC	€ 10,500,000	
44 NO UNITS DUNGLOE (LAND ACQUISITION)	Housing				5 Years	€ 9,500,000	
35 UNITS MOVILLE (TK 18/18)	Housing				TBC	€ 7,400,000	
36 NO UNITS DONEGAL TOWN (TK 57/18)	Housing				TBC	€ 7,000,000	
LAND AT DUNFANAGHY - DESIGN & CONSTRUCTION	Housing				TBC	€ 7,000,000	
30 NO UNITS GWEEDORE (TK 45/18)	Housing				5 Years	€ 6,000,000	
34 UNITS CARRIGART (TK 46/18)	Housing				5 Years	€ 5,200,000	
25 UNITS LETTERKENNY (TK 15/18)	Housing				5 Years	€ 5,200,000	
25 NO UNITS CARNDONAGH (TK 52/18)	Housing				5 Years	€ 5,000,000	
21 UNITS BALLYBOFEY (TK43/18)	Housing				TBC	€ 4,000,000	
19 NO UNITS MILFORD (TK 55/18)	Housing				4 Years	€ 3,800,000	
14 NO UNITS BALLYBOFEY (TK 34/18)	Housing				5 Years	€ 2,800,000	
11 NO UNITS MILFORD (TK 48/18)	Housing				TBC	€ 2,200,000	
ACQUISITION OF 8 UNITS ANNAGRY	Housing				TBC	€ 1,500,000	
NASMOR HOUSING DEVELOPMENT, LETTERKENNY	Housing				6 Years	€ 1,500,000	
CHURCHILL HOUSING DEVELOPMENT	Housing				TBC	€ 750,000	
HABINTEG HOUSING ASSOCIATION PROJECT CASTLEFIN	Housing				2 Years	€ 3,000,000	
HOUSING GRANTS (DISABILITY & ELDERLY)	Housing Grant		€ 2,000,000		Annual Programme	€ 2,000,000	Annual Programme 80% Dept. (Hou
Road Transportation and Safety							
TULLYRAP TO BALLYHOLEY - FREEDYGLASS	Road Scheme				1 Year	€ 1,900,000	
CALLAN BRIDGE TO TRENTABOY	Road Scheme				1 Year	€ 2,100,000	
CONNEYBURROW PAVEMENT OVERLAY	Road Scheme				1 Year	€ 1,000,000	
LETTERKENNY TO BURTONPORT GREENWAY	Greenway				2 years	€ 650,000	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Development Management							
Tourism Development and Promotion		€ 549,507					
LETTERKENNY 2040 RE-ENERGISE AND CONNECT THE HISTORIC	Regeneration & Enhancement Letterkenny				6 Years	€ 18,100,000	
ISLAND HOUSE KILLYBEGS (RRDF)	Civic Space, Tourist Information Centre & Digital/Innovation Hub				2 Years	€ 4,840,000	
TUS NUA CARNDONAGH REGENERATION PROJECT	Fablab, Remote working Hub, Community & Youth Spaces, Creative Makers Hub, Public Realm				3 Years	€ 9,500,000	
BALLYSHANNON TOWN CENTRE	Town Clock Acquisition, Markey Yard and Loop walk				4 Years	€ 3,600,000	
RAMELTON TOWN CENTRE	Public Realm Scheme				4 years	€ 3,600,000	
PLATFORMS FOR GROWTH	Funded Grants for Large Scale Vistor Attractions				3 Years	€ 1,500,000	
FORT DUNREE	Visitor Attraction				3 Years	€ 11,250,000	
DRUMBOE PUBLIC PARK					3 Years	€ 3,000,000	
DEVELOPED & EMERGING TOURISM DESTINATIONS	Funded Project - Bundoran				1 Year	€ 500,000	
ERRIGAL MOUNTAIN PATH WORKS	Mountain Path Works				1 Year	€ 625,000	
ALPHA INNOVATION PROJECT LETTERKENNY	Innovation & Business Centre				5 Years	€ 5,000,000	
LAND AT LIFFORD COMMON	Mixed Use Development				3 Years	€ 1,000,000	
DROMORE PARK HOUSING ESTATE TAKEOVER					1 Year	€ 509,880	
Environmental Services							
BUNDORAN FIRE STATION					TBC	€ 1,570,724	
BALLYSHANNON FIRE STATION					TBC	€ 1,570,724	
GLENCOLMCILLE FIRE STATION					TBC	€ 1,570,724	
Recreation and Amenity							
DONEGAL TOWN LIBRARY					TBC	€ 1,000,000	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Agriculture, Education, Health and Welfare							
GREENCASTLE HARBOUR DEVELOPMENT					4 Years	€ 12,000,000	
RATHMULLEN PIER REFURISHMENT					TBC	€ 2,600,000	
RANNAGH PIER					2 Years	€ 2,300,000	
INVER PIER					2 Years	€ 2,200,000	
GROYNE AT MAGHERAROARTY	Pier Development				2 Years	€ 2,000,000	
PORTSALON PIER REFURISHMENT					2 Years	€ 1,400,000	
LIFEBOAT BERTH AT BUNCRANA					1 Year	€ 500,000	
Totals		€ 549,507	€ 2,000,000	€ -		€ 264,937,052	
<i>DCC Notes:</i>							
<i>For Project/Programme Anticipated Timeline TBC has been inserted where the timeline is not known, or to be confirmed.</i>							

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Housing and Building								
Maintenance/Improvement of LA Housing		€ 8,285,722						
Housing Assessment, Allocation and Transfer		€ 1,509,236						
Housing Rent and Tenant Purchase Administration		€ 935,636						
Support to Housing Capital & Affordable Prog.		€ 1,570,183						
RAS Programme		€ 4,750,346						
Housing Loans		€ 994,739						
Housing Grants		€ 1,629,617						
BUNDORAN HOUSING DEVELOPMENT PHASE 1	Housing		€ 22,014		4 Years	€ 25,551	€ 10,937,115	
BUNCRANA HOUSING DEVELOPMENT PHASE 2	Housing		€ 66,000		5 Years	€ 66,000	€ 7,000,000	
ORAN HILL HOUSING DEVELOPMENT LETTERKENNY	Housing		€ 73,000		4 Years	€ 73,000	€ 7,500,000	
38 NO UNITS DONEGAL TOWN (TK 09/18)	Housing		€ 13,000		3 Years	€ 13,000	€ 7,807,024	
30 NO UNITS CARNAMUGGAGH LETTERKENNY (TK 39/18)	Housing		€ 4,483,244		4 Years	€ 4,497,550	€ 4,706,390	
GALLOW LANE LIFFORD	Housing		€ 2,706		6 Years	€ 4,486	€ 5,400,000	
RAILWAY PARK DONEGAL TOWN PHASE 3 (HCD 06/17)	Housing		€ 18,390		5 Years	€ 32,167	€ 4,941,650	
H2317A - ROCKYTOWN BUNCRANA 21 NO UNITS	Housing		€ 2,193,553		7 Years	€ 2,613,019	€ 5,000,000	
H2418 - LONG LANE LETTERKENNY - 29 SOCIAL UNITS (2015)	Housing		€ 3,556,315		6 Years	€ 6,177,484	€ 6,564,240	
COUNTY HOUSE HQ DEVELOPMENT	Headquarters Development		€ -		TBC	€ 278,008	€ 4,441,612	
TRUSK ROAD DEVELOPMENT BALLYBOFEY	Housing		€ 9,073		7 Years	€ 9,811	€ 4,700,000	
19 NO UNITS HEATHHILL NEWTOWNCUNNINGHAM (TK 10/18)	Housing		€ 3,969,368		3 Years	€ 3,786,502	€ 3,969,368	
CRANA CRESCENT BUNCRANA	Housing		€ 266		3 Years	€ 1,009	€ 3,450,893	
H30007 LETTERMACAWARD (06)			€ -		TBC	€ 836,854	€ 3,300,000	
H2227D - DRUMROOSKE 2015 (24 NO. SOCIAL HOUSES)	Housing		€ 2,735,235		5 Years	€ 4,945,874	€ 5,430,456	Combined with H2227D DRUMROOSKE
H2034B - MEADOW HILL RAPHOE 11 NO. SOCIAL HOUSES	Housing		€ 252,329		6 Years	€ 291,737	€ 2,700,000	
8 NO APARTMENTS FIGART DUNFANAGHY	Housing		€ 1,170,791		3 Years	€ 1,142,242	€ 1,183,200	
PURCHASE OF 20 UNITS RAMELTON	Housing		€ 744		5 Years	€ 4,524	€ 2,300,000	
H2259C - RADHARC NA TRA BREIGE MALIN	Housing		€ 779,058		6 Years	€ 1,622,347	€ 1,745,542	
H2069F KILLYBEGS EMERALD DRIVE	Housing		€ 531,333		6 Years	€ 1,513,497	€ 1,631,378	
HG 533E MANORCUNNINGHAM 8 UNITS	Housing		€ 13,628		6 Years	€ 1,387,180	€ 1,373,552	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
10 UNITS EADAN MOR FIGART DUNFANAGHY H40/19	Housing		€ 6,499		4 Years	€ 6,499	€ 1,300,000	
LIFFORD ARMY BARRACKS			€ -		TBC	€ 253,105	€ 1,250,000	
CHS 05/17 COIS ABHAINN ST JOHNSTON 6 NO SOCIAL HSES	Housing		€ 491,437		5 years	€ 1,047,467	€ 1,242,000	
PV100188 - NEWTOWNCUNNINGHAM (2015)	Housing		€ 32,595		5 Years	€ 1,005,969	€ 1,005,969	
H10908 - DUNFANAGHY - 4 NO. SOCIAL HOUSES (2015)	Housing		€ 112,270		8 Years	€ 157,974	€ 1,144,000	
H10011A - CARNDONAGH 2015 - 4 NO. SOCIAL HOUSES	Housing		€ 12,546		5 Years	€ 778,221	€ 790,767	
H54/19 6 NO APARTMENTS AT THE BEECHES BALLYBOFEY	Housing		€ 226,260		3 Years	€ 597,244	€ 800,000	
H07/18 PURCHASE OF 6 HOUSES AT RADHARC NA HEAGLAISE GLENTIES	Housing		€ -		4 Years	€ 466,999	€ 510,000	
H58/19 PURCHASE OF 5 HOUSES AN CRANNLA BUNCRANA	Housing		€ 602,805		3 Years	€ 603,881	€ 680,650	
HG685 DEVELOPMENT WORK AT BIG ISLE HALTING SITE	Halting Site Upgrades		€ 505,811		3 Years	€ 743,088	€ 743,088	
4 NO UNITS ARDARAVAN BUNCRANA	Housing		€ 851		4 Years	€ 851	€ 1,000,000	
5 NO UNITS BALLYSHANNON (TK 53/18)	Housing		€ 4,400		4 Years	€ 4,400	€ 979,000	
6 NO UNITS FALCARRAGH PHASE 1 & 2 (TK 26/18)	Housing		€ 1,303,365		4 Years	€ 1,308,387	€ 2,433,429	
24 NO UNITS AT MEADOWFIELD CONVOY (TK 56/18)	Housing		€ 4,682		5 Years	€ 4,682	€ 4,838,463	
58 NO UNITS CARNDONAGH (TK 12/18)	Housing		€ 13,000		6 Years	€ 13,000	€ 11,720,000	
FABRIC UPGRADE PROGRAMME 2013	Energy efficiency Upgrades for Social Housing		€ 1,032,231		TBC	€ 5,619,651	€ 6,000,000	
CAS MEENMORE DUNGLOE HOUSING PROJECT - V300	Group Homes for Persons with Disabilities		€ 510,402		3 Years	€ 634,489	€ 1,500,000	
RESPOND BALLAGHADERG LETTERKENNY 33 UNITS	Social Housing		€ -		3 Years	€ 1,454,289	€ 1,500,000	
HOUSING GRANTS (DISABILITY & ELDERLY)			€ 1,613,756		Annual Programme	€ -	€ 1,613,756	Annual Programme 80% Dept. (Housing
DEFECTIVE CONCRETE BLOCK GRANT SCHEME	Grant to Assist Homeowners		€ 411,331		TBC	€ 1,085,928	€ 20,000,000	
Road Transportation and Safety								
NP Road - Maintenance and Improvement		€ 1,804,577						
NS Road - Maintenance and Improvement		€ 1,393,945						
Regional Road - Maintenance and Improvement		€ 17,529,723						
Local Road - Maintenance and Improvement		€ 28,527,792						
Public Lighting		€ 2,811,403						
Road Safety Engineering Improvement		€ 1,188,202						
Maintenance & Management of Car Parking		€ 1,093,665						
Support to Roads Capital Prog.		€ 663,053						
Roads Management Office (RMO) operation costs		€ 3,877,946						

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
SOUTHERN RELIEF ROAD LETTERKENNY			€ -		11 Years	€ 17,080	€ 77,000,000	
NORTH WEST GREENWAY NETWORK			€ 534,007		7 Years	€ 1,380,384	€ 18,000,000	
PUBLIC LIGHTING CAPITAL PROGRAMME	LED Upgrades of Defunct SOX Lanterns		€ 610,087		8 Years	€ 110,487	€ 11,000,000	
FINTRA BRIDGE & ROAD REALIGNMENT			€ 223,943		8 Years	€ 246,207	€ 7,000,000	
TRAFFIC MANAGEMENT SOLUTION LETTERKENNY (POLESTAR)			€ 309,851		4 Years	€ 309,851	€ 3,000,000	
TYRCONNELL BRIDGE DECK REPLACEMENT			€ 26,049		5 Years	€ 1,451,959	€ 1,500,000	
MEENAMULLIGAN BRIDGE REPLACEMENT			€ 955,128		4 Years	€ 1,075,994	€ 1,100,000	
LETTERKENNY LINKAGE	Pedestrian Linkage Improvements		€ 229,469		6 Years	€ 486,411	€ 500,000	
SWAN PARK BUNCRANA	Public Park - Repairs		€ 363,103		5 Years	€ 468,448	€ 2,300,000	
AGHILLY ROAD LAND PURCHASE BUNCRANA TC	Road Scheme		€ 15,000		TBC	€ 575,736	€ 1,600,000	
DUCGS JOE BONNER LINK ROAD	Link Road		€ 432,366		5 Years	€ 1,351,798	€ 1,500,000	
TIRLIN TO DRUMNARAW CREESLOUGH	Road Scheme		€ -		TBC	€ 847,034	€ 850,000	
CASTLETREAGH- FIVE POINTS	Road Scheme		€ -		TBC	€ 605,457	€ 610,457	
TEN-T PRIORITY ROUTE IMPROVEMENT - DONEGAL	Road Scheme		€ 1,594,615		49 Years	€ 5,013,742	€ 500,000,000	
N56 DUNGLOE TO GLENTIES	Road Scheme		€ 10,420,482		9 Years	€ 6,120,993	€ 100,000,000	
BSHANNON/BUNDORAN BYPASS DL 99 110	Road Scheme		€ 76,485		TBC	€ 83,471,356	€ 83,500,000	
N56 MCHARLES TO INVER (DL00200&DL07189)	Road Scheme		€ 11,852		4 Years	€ 37,310,498	€ 45,000,000	
N15 BRIDGEND CO BOUNDARY	Road Scheme		€ 50,000		5 Years	€ 50,000	€ 20,000,000	
N56 COOLBOY KILMACRENNAN REALIGNMENT 2011	Road Scheme		€ 880,517		2 Years	€ 18,321,506	€ 18,724,000	
N14/N15 TO A5 LINK STRABANE	Road Scheme		€ 10,672		TBC	€ 1,027,472	€ 18,000,000	
N56 FOUR LANE LETTERKENNY	Road Scheme		€ 96,059		3 Years	€ 602,681	€ 10,900,696	
N15 CORCAM BENDS 2017	Road Scheme		€ -		9 Years	€ 111,114	€ 7,000,000	
PORT BRIDGE ROUNDABOUT	Road Scheme		€ 1,718,867		9 Years	€ 4,490,088	€ 5,500,000	
CAPPRY TO BALLYBOFEY (PAVEMENT)	Road Scheme		€ 78,365		1 Year	€ 3,438,940	€ 3,520,000	
N14 TULLYRAP 2018	Road Scheme		€ -		9 Years	€ 247,182	€ 5,500,000	
DONEGAL BRIDGE STRENGTHENING 2016	Road Scheme		€ 240,527		1 Year	€ 5,163,197	€ 5,200,000	
ARDAGHY TO DUNKINEELY SURFACE REPLACEMENT	Road Scheme		€ 4,021		TBC	€ 2,727,729	€ 2,800,000	
N15 BLACKBURN BRIDGE SOUTH	Road Scheme		€ 57,605		5 Years	€ 250,029	€ 3,500,000	
NATIONAL ROADS OFFICE ADMINISTRATION			€ 2,076,443		N/A	N/A	€ 2,076,443	
N56 ARDARA TOWN 2018	Road Scheme		€ 87,303		TBC	€ 1,747,282	€ 2,000,000	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
ARDGILLOW TO BALLYMAGRORTY SCOTCH SURFACE REPLACEMENT	Road Scheme		€ -		2 Years	€ 1,229,364	€ 1,376,888	
DUNKINEELY TO BRUCKLESS PAVEMENT OVERLAY	Road Scheme		€ 1,561,684		TBC	€ 1,689,276	€ 1,771,276	
CLARCARRICKNAGUN TO TULLYEARL SURFACE REPLACEMENT	Road Scheme		€ -		2 Years	€ 1,217,134	€ 1,300,000	
DUNGLOE (NORTH/SOUTH PAVEMENT)	Road Scheme		€ 70,531		TBC	€ 1,416,227	€ 1,500,000	
BURT CHURCH TO BRIDGE ROUNDABOUT	Road Scheme		€ -		TBC	€ 761,778	€ 800,000	
BURT CHURCH-MULLENY (MONESS-SPEENOUGE) 2019	Road Scheme		€ -		TBC	€ 702,655	€ 800,000	
DRUMOGHILL (PAVEMENT)	Road Scheme		€ -		2 Years	€ 763,797	€ 765,000	
N14 DRUMOGHILL RETAINING WALL	Road Scheme		€ 590,558		TBC	€ 990,947	€ 1,000,000	
STRAGAR PAVEMENT OVERLAY	Road Scheme		€ 27,898		TBC	€ 559,163	€ 560,000	
N56 DOONWELL TO DRUMBRICK	Road Scheme		€ 2,610		9 Years	€ 2,610	€ 5,000,000	
MOUNTCHARLES BYPASS PAVEMENT	Road Scheme		€ 735,466		1 Year	€ 735,466	€ 765,000	
ROSSGIER TO TULLYRAP PAVEMENT	Road Scheme		€ 834,518		1 Year	€ 834,518	€ 834,518	
LOUGHANURE PAVEMENT	Road Scheme		€ 544,623		1 Year	€ 544,623	€ 574,000	
CROLLY TO LOUGHANURE PAVEMENT	Road Scheme		€ 748,050		1 Year	€ 748,050	€ 778,000	
KILCONNEL TO KILMACRENNAN PAVEMENT	Road Scheme		€ 1,077,693		1 Year	€ 1,077,693	€ 1,100,000	
Water Services								
Operation and Maintenance of Water Supply		€ 10,260,124						
Operation and Maintenance of Waste Water Treatment		€ 2,496,135						
Collection of Water and Waste Water Charges		€ 500,311						
Operation and Maintenance of Public Conveniences		€ 625,807						
Support to Water Capital Programme		€ 2,863,738						
Agency & Recoupable Services		€ 557,772						
TORY ISLAND GWS UPGR 2003	Group Water Scheme		€ -		TBC	€ 310,022	€ 560,000	
Development Management								
Forward Planning		€ 801,285						
Development Management		€ 2,566,204						
Enforcement		€ 1,008,076						
Tourism Development and Promotion		€ 1,829,987						
Community and Enterprise Function		€ 4,389,298						
Economic Development and Promotion		€ 29,768,041						

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Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
LETTERKENNY 2040 REGENERATION STRATEGY	Regeneration Strategy		€ 43,412		3 Years	€ 122,835	€ 2,590,000	
AILT AN CHORRAIN/ARAINN MHOR (RRDF)	Amenity Space/New Harbour Environment		€ 13,129		4 Years	€ 60,751	€ 4,118,932	
BURTONPORT HARBOUR DEVELOPMENT PROJECT	Ferry Terminal		€ 32,804		4 Years	€ 32,804	€ 2,100,000	
BALLYBOFEY STRANORLAR SEED RRDF	Public Realm		€ 43,023		5 Years	€ 43,023	€ 9,700,000	
CARRIGART/DOWNINGS DIGITAL HUB	Digital Hub		€ 301,089		4 Years	€ 301,089	€ 500,000	
RURAL DEVELOPMENT PROGRAMME (RDP) 2014 - 2020	Support Rural Development		€ 2,740,921		7 Years	€ 9,650,679	€ 16,700,000	
SICAP [LOTS 33-1, 33-2 & 33-3]	Social Inclusion & Community Activation Programme		€ 2,099,918		7 Years	€ 12,616,830	€ 18,000,000	
RIVERINE PROJECT	Shared Public Space (Lifford - Strabane)		€ 106,065		3 Years	€ 224,094	€ 9,700,000	
PEACE IV MANAGEMENT & IMPLEMENTATION			€ 1,203,543		7 Years	€ 2,414,491	€ 7,000,000	
SOCIAL ENTERPRISE CENTRE (DUGS)			€ 130,485		3 Years	€ 264,747	€ 4,500,000	
ASCENT PROJECT - NORTHERN PERIPHERY AREA (ERRIGAL)	Apply Skills and Conserve our Environment with New Tool		€ 154,762		7 Years	€ 1,156,189	€ 1,200,000	
EEN -ENTERPRISE EUROPE NETWORK PROJECT	Supports for SME's with International Ambition		€ 73,344		TBC	€ 1,044,068	€ 1,500,000	
Environmental Services								
Operation, Maintenance and Aftercare of Landfill		€ 1,912,839						
Op & Mtce of Recovery & Recycling Facilities		€ 587,595						
Litter Management		€ 1,666,767						
Waste Regulation, Monitoring and Enforcement		€ 541,461						
Safety of Structures and Places		€ 733,616						
Operation of Fire Service		€ 7,092,921						
Water Quality, Air and Noise Pollution		€ 668,066						
CFRAMS	Flood Risk Assessment and Management		€ 229,793		TBC	€ 284,942	€ 18,000,000	
CATCHMENTCARE PROJECT	Cross Border Water Quality Improvement Project		€ 1,939,166		5 Years	€ 3,936,195	€ 13,792,435	
LANDFILL REMEDIAL WORKS - RECOUPABLE	Landfill Remediation		€ 385,147		TBC	€ 1,451,070	€ 1,600,000	
RESTORATION WORK AT BALBANE LANDFILL	Landfill Remediation		€ 39,885		4 Years	€ 78,581	€ 2,100,000	
BALLYNACARRICK LANDFILL SITE	Landfill Remediation		€ 10,651		5 Years	€ 10,651	€ 900,000	

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Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Recreation and Amenity								
Operation and Maintenance of Leisure Facilities		€ 1,871,210						
Operation of Library and Archival Service		€ 4,203,739						
Op, Mtce & Imp of Outdoor Leisure Areas		€ 1,696,188						
Operation of Arts Programme		€ 2,213,197						
BUNCRANA SWIM POOL COMM LEISURE CNTR RE-FURB 06	Leisure Centre		€ 5,976		TBC	€ 317,274	€ 6,800,000	
Agriculture, Education, Health and Welfare								
Operation and Maintenance of Piers and Harbours		€ 1,726,155						
Veterinary Service		€ 662,711						
Miscellaneous Services								
Profit/Loss Machinery Account		€ 5,854,914						
Adminstration of Rates		€ 24,948,818						
Local Representation/Civic Leadership		€ 1,215,243						
Motor Taxation		€ 1,564,045						
Agency & Recoupable Services		€ 8,512,268						
Stranorlar Regional Training Centre		€ 699,668						
Totals		€ 204,603,984	€ 63,623,848	€ -		€ 271,722,257	€ 1,256,601,187	
DCC Notes:								
<i>For Project/Programme Anticipated Timeline TBC has been inserted where the timeline is not known, or to be confirmed.</i>								

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Housing and Building							
H35/17 PURCHASE OF HSES RANN MOR CRIEVSMITH LETTERKENNY	Housing				2020	€ 6,168,523	
H2217E- ARDARA (MOLLOYS) 2015 - 8 NO.HOUSES	Housing				2020	€ 1,047,346	
Road Transportation and Safety							
ASSAROE LAKE PAVEMENT OVERLAY 2018	Road Scheme				2020	€ 1,053,375	
N14 BALLYHOLEY SURFACE REPLACEMENT 2018	Road Scheme				2020	€ 603,145	
N56 CROLLY 2018	Road Scheme				2020	€ 542,348	
Development Management							
MALIN HEAD EU INTERREG PROJECT	Tourism Project				2020	€ 577,822	
Totals		€ -	€ -	€ -		€ 9,992,559	