

Public Spending Code

Quality Assurance Report for 2016

Donegal County Council

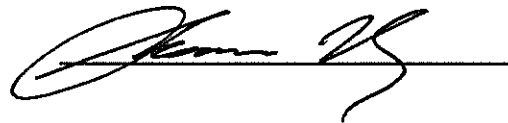
To Be Submitted to the National Oversight & Audit Commission in
Compliance with the Public Spending Code



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:

A handwritten signature in black ink, appearing to be 'John D.', written over a horizontal line.

Date: 29th May 2017



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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** (appraisal, planning/design, implementation, post implementation). 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.
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 2016. 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.

A revised Guidance Note (Version 3) was prepared and circulated to local authorities for use in preparing their 2016 QA Reports.

This Quality Assurance Report follows the methodology outlined in the current Guidance Note (Version 3) that was prepared and circulated to local authorities for use in preparing their 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.

As well as being included below as Table 1, the inventory is also provided separately as an Excel spreadsheet, in the form prescribed by NOAC.

Table1: Inventory of Relevant Projects/Programmes

Expenditure Being Considered		
Project/ Programme Description	Revenue Expenditure	Capital Expenditure
REGIONAL ROAD - MAINTENANCE AND IMPROVEMENT	1,384,755	
HOUSING CAPITAL PROGRAMME 2016-2020		55,000,000
PARENTS & FRIENDS VOLUNTARY HOUSING DUNGLOE		1,400,000
APEX HOUSING ASSOCIATION – GLENCAR LETTERKENNY		4,750,000
HABINTEG HOUSING ASSOCIATION PROJECT CASTLEFIN		3,600,000
H52/16 TURNKEY MULLINDRAIT STRANORLAR 21 HOUSES		2,741,760
HOUSING GRANTS (DISABILITY & ELDERLY)		769,495
BUNDORAN FIRE STATION		1,025,600
BALLYSHANNON FIRE STATION		821,600
GLENCOLMCILLE FIRE STATION		600,000
GREENCASTLE HARBOUR DEVELOPMENT		40,000,000
RATHMULLEN PIER REFURBISHMENT		2,600,000
PORTSALON PIER REFURBISHMENT		1,400,000
INVER PIER		2,200,000
GROYNE AT MAGHERAROARTY		1,000,000
LIFEBOAT BERTH AT BUNCRANA		500,000
LEENAN PIER		1,000,000
GOLA ISLAND PIER		1,000,000

Expenditure Being Incurred		
Project/ Programme Description	Revenue Expenditure	Capital Expenditure
Maintenance/Improvement of LA Housing	5,958,066	
Housing Assessment, Allocation and Transfer	1,420,876	
Housing Rent and Tenant Purchase Administration	1,153,188	
Support to Housing Capital & Affordable Prog.	1,139,604	
RAS Programme	4,087,855	
Housing Loans	1,279,087	
Housing Grants	1,398,543	
CAPITAL SALARIES-RECHARGEABLE		588,298
H2217E- ARDARA (MOLLOYS) 2015 - 8 NO.HOUSES		1,136,141
FABRIC UPGRADE PROGRAMME 2013		2,800,000
H30007 LETTERMACAWARD (06)		3,300,000
COUNTY HOUSE HQ DEVELOPMENT		3,240,000
H2418 - LONG LANE L'KENNY - 29 SOCIAL UNITS (2015)		4,966,234
H2317A - ROCKYTOWN BUNCRANA - 20 NO.UNITS (2015)		3,880,215
HG 533E MANORCUNNINGHAM 8 UNITS		1,354,535
PV10018B-NEWTOWNCUNNINGHAM (2015)		1,085,253
LIFFORD ARMY BARRACKS		1,250,000
H10011A - CARNDONAGH 2015 - 4 NO. SOCIAL HOUSES		858,419
H2227D –DRUMROOSKE 2015 (24 NO. SOCIAL HOUSES)		4,250,000
H2069F KILLYBEGS EMERALD DRIVE - 10 UNITS		1,481,628
H1090B - DUNFANAGHY- 13 NO. SOCIAL HOUSES (2015)		2,245,641
H2210B-CONEYBURROW, LIFFORD - 10 NO. HOUSES		3,300,000
H2034b - MEADOW HILL RAPHOE 11 NO. SOCIAL HOUSES		2,027,413
LAGHEY – 10 HOUSES		1,600,000
HOUSING SCHEME CARRIGART		1,550,000
H2259C - RADHARC NA TRA BREIGE MALIN1,		1,241,209
CHS 05/17 COIS ABHAINN ST JOHNSTON 6 NO SOCIAL HSES		954,772
HOUSING GRANTS (DISABILITY & ELDERLY)		830,505
NP Road - Maintenance and Improvement	1,526,367	
NS Road - Maintenance and Improvement	1,454,694	
Regional Road - Maintenance and Improvement	12,235,532	
Local Road - Maintenance and Improvement	26,881,853	
Public Lighting	1,955,151	
Maintenance & Management of Car Parking	1,186,996	
Support to Roads Capital Prog.	595,304	
Roads Management Office (RMO) operation costs	2,702,801	
CASTLETREAGH- FIVE POINTS		605,457
BBOFEY/STRANORLAR BYPASS DL 99 120		191,000,000
BSHANNON/BUNDORAN BYPASS DL 99 110		83,307,302
N56 MCHARLES TO INVER (DL00200&DL07189)		25,700,000
N56 DUNGLOE TO GLENTIES		72,000,000
N56 COOLBOY KILMACRENNAN REALIGNMENT 2011		9,800,000
N15 BLACKBURN BRIDGE REALIGNMENT SCHEME 2011		7,940,000
N15 LISCOOLEY PAVEMENT OVERLAY 2014		580,000
N15 CONEYBURROW PAVEMENT SCHEME 2014		500,000
N56 DUNCANS BRIDGE 2015 (PAVEMENT)		830,000

N56 KILTOY ROUNDABOUT		2,000,000
N14 LIFFORD TO R264 JUNCTION		1,000,000
NATIONAL ROADS OFFICE ADMINISTRATION		1,816,494
N56 Letterkenny Relief Road (Bonagee Link)		42,000,000
N14 - MANORCUNNINGHAM ROUNDABOUT TO LIFFORD (INCLUDING A5 LINK)		110,000,000
N15 LIFFORD TO STRANORLAR		166,500,000
CLAR BARNES REALIGNMENT SCHEME		38,000,000
PORT BRIDGE ROUNDABOUT		1,200,000
AGHILLY ROAD LAND PURCHASE BUNCRANA TC		600,000
Operation and Maintenance of Water Supply	10,709,654	
Operation and Maintenance of Waste Water Treatment	2,486,877	
Collection of Water and Waste Water Charges	973,337	
Support to Water Capital Programme	2,094,046	
Agency & Recoupable Services	890,178	
Local Authority Water and Sanitary Services	634,921	
TORY ISLAND GWS UPGR 2003		900,000
LETTERKENNY CAS CAPITAL		1,842,676
Forward Planning	672,193	
Development Management	2,286,669	
Enforcement	675,047	
Tourism Development and Promotion	793,490	
Community and Enterprise Function	3,195,579	
Economic Development and Promotion	1,842,518	
SLIABH LIAG		6,500,000
MALIN HEAD EU INTERREG PROJECT		1,000,000
SICAP [Lots 33-1, 33-2 & 33-3]		5,400,000
RURAL DEVELOPMENT PROGRAMME (RDP) 2014 - 2020		12,900,000
TERMON PROJECT PETTIGO (Non Peace III)		8,060,000
SAIL WEST BUNAGEE PROJECT		6,000,000
PEACE IV COUNCIL MANAGEMENT & IMPLEMENTATION		5,500,000
DESIGNATED URBAN GRANT SCHEME		4,000,000
ASCENT – PROJECT NORTHERN PERIPHERY AREA (ERRIGAL)		1,600,000
EEN- ENTERPRISE EUROPE NETWORK PROJECT		600,000
Operation, Maintenance and Aftercare of Landfill	1,889,862	
Op & Mtce of Recovery & Recycling Facilities	514,059	
Litter Management	1,317,496	
Safety of Structures and Places	654,094	
Operation of Fire Service	6,360,605	
Water Quality, Air and Noise Pollution	551,981	
Operation and Maintenance of Leisure Facilities	1,145,458	
Operation of Library and Archival Service	3,704,624	
Op, Mtce & Imp of Outdoor Leisure Areas	1,634,312	
Operation of Arts Programme	1,922,860	
BALLYBOFEY/STRANORLAR LEISURE CENTRE		7,500,000
BUNCRANA SWIM POOL COMM LEISURE CNTR RE-FURB 06		6,200,000
Operation and Maintenance of Piers and Harbours	1,803,340	
Veterinary Service	595,949	
RANNAGH PIER		2,300,000
Profit/Loss Machinery Account	6,359,564	

Administration of Rates	8,022,289	
Local Representation/Civic Leadership	1,153,218	
Motor Taxation	1,702,079	
Agency & Recoupable Services	8,330,539	
Stranorlar Regional Training Centre	560,095	
Expenditure recently Ended		
Project/ Programme Description	Revenue Expenditure	Capital Expenditure
ANVERS VOLUNTARY HOUSING ASSOCIATION		699,729
DONEGAL WOMEN'S VOLUNTARY HOUSING ASSOCIATION V24 REFUGE		817,765
N15 KILLYGORGON TO LISCOOLEY PAVEMENT 2012		694,284
N56 FANABOY UPPER 2014		640,632
ANSWER PROJECT (W&E)		2,455,805

Notes:

1. All expenditure headings at "Service" level in the 2016 Annual Financial Statement (AFS) which incurred expenditure > €0.5m are included in the report. Services in the 2017 Budget (considered during 2016) which are either new or show an increase of €500k or more over the 2016 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 2016. 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).

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 2016, no procurements above this threshold occurred. Hence, no summaries were published.

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

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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	All senior staff at Divisional Manager level engaged fully with the process.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	<i>IPA Training May 2016 attended by relevant staff.</i>
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	2	Yes in respect of the QA stage.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	Requirements are not clear in this regards. The area is still under consideration by the sector. (No project relevant to PSC)
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	NOAC's report of July 2016 has been shared with relevant staff.
1.6 Have recommendations from previous QA reports been acted upon?	2	Enhanced awareness & IPA training will contribute to improvements in compliance over time.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Chief Executive has signed off on the 2016 QA Public Spending Code and report has been published on Donegal County Councils website.
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 2016. (see appendices)
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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 Claims.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	2	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'.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Through management team discussion and formal consideration by senior management.

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	In most cases, external funding is required for projects of this scale. This requires a formal proposal to be made to the funding authority (including financial considerations, value-for-money and other impact analysis).
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	All projects appraised appropriately depending on scale and individual requirements.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	Only housing Capital Programme relevant to this category. Central Government Allocation.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes.
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	No requirement exists.
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	No requirement exists.
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	N/A	Projects under consideration have yet to reach this stage.
2.9 Was approval granted to proceed to tender?	N/A	
2.10 Were procurement rules complied with?	N/A	
2.11 Were State Aid rules checked for all supports?	N/A	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Requirement/relevance is project-dependent.
2.14 Have steps been put in place to gather performance indicator data?	2	Requirement/relevance is project-dependent.

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
3.1 Were objectives clearly set out?	3	Budget increase for specific purposes.
3.2 Are objectives measurable in quantitative terms?	3	Yes.
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	Arose due to identified demands and specific objectives (as well as anticipated funding availability).
3.4 Was an appropriate appraisal method used?	N/A	Primarily relates to expansion of existing work programmes.
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	Expansion of existing programme
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes.
3.11 Was the required approval granted?	3	Statutory Revenue Budget approved by Elected Members 23 rd November, 2016.
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	N/A	Expenditure to occur in 2017.
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	Existing Local Authority Performance Indicators.
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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes, where appropriate. It is normal practice to sign contracts for major capital projects and that they be in line with approval in principle.
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Divisional managers coordinate delivery of all projects/programmes within their service division.
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.
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.
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.
4.7 Did budgets have to be adjusted?	2	Yes, on some occasions budgets have to be adjusted to meet contingencies, but changes are kept to a minimum
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	Given that programmes/projects can flex as they progress, it may be necessary to re-consider different elements/phases of ongoing projects. However, the underlying viability of the primary projects/programmes themselves were not in question.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Yes, where required in the limited circumstances as outlined in 4.9 above.
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes, to the relevant department where required
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	Yes – one specific Roads project with an anticipated value of in excess of €500k was discontinued before project costs had exceeded the threshold for inclusion in this report.

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Spending programme defined as part of statutory budget process.
5.2 Are outputs well defined?	3	National Performance Indicators for local Government.
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.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes, budget performance and monitoring is in place. Internal Audit Unit, Audit Committee and Value for Money Committee are in place.
5.5 Are outcomes well defined?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
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.
5.7 Are unit costings compiled for performance monitoring?	2	Performance indicators for some services feature performance based on units and per-capita analysis.
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 (including EU/IMF returns on revenue/capital expenditure, borrowing, payroll etc.)
5.9 Is there a method for monitoring effectiveness on an on-going 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.
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	2	Many forms of financial and non-financial data are recorded during the implementation of programmes and projects.

¹ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	5	See schedule
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	Yes, minimum of 5% of the total value of all capital projects and 1% of the revenue projects on the project inventory averaged over a three year period.
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	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.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Recommendations are to be incorporated into further project plans.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	Yes	By Internal Audit staff and by funding agencies where applicable.

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Notes:

(a) The scoring mechanism for the above checklists is as follows:

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

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

(c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

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 minor wording changes were made, the QA Checklists are 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.

There now follows a summary of the in-depth checks undertaken by Donegal County Council's Internal Audit Unit in respect of the 2016 Public Spending Code Quality Assurance process.

6.1 Social Housing Scheme at Ardara (Molloys Field) – 8 Houses

Value: €1,136,141 Percentage of Inventory: 0.11%

6.1.1. Summary & Conclusions

The objectives of this Project were the provision of high quality housing in compliance with required specifications and standards to meet the needs of social housing applicants in a central location within Ardara Town and to reduce the Housing Waiting list.

The controls in place for the management and governance of the project for the construction of a Social Housing Scheme at Ardara (Molloys Field) – 8 Houses provide **adequate assurance** that there is compliance with the Public Spending Code to-date.

This project is included in the Inventory as a Capital Contract incurring expenditure and is still under construction, with a proposed completion date of June, 2017. The completed In-depth template is attached as Appendix A.

6.2 Landfill Operation and Aftercare

Value: €1,889,862 Percentage of Inventory: 1.33%

6.2.1 Summary and Conclusions

The objective of this Programme is to maintain closed landfill sites and comply with the Environmental Protection Agency (EPA) regulations.

The controls in place for the management of the Landfill Operations and aftercare Programme provide adequate assurance that there is compliance with the Public Spending Code to-date.

This Programme is included in the category of Current expenditure and is included in the Revenue Budget on an annual basis. The completed In-depth check template is attached as Appendix B.

7. Next Steps: Addressing Quality Assurance Issues

The compilation of information for this report remains a complex and time-consuming task. However, with most service managers now being familiar with what was required of them, they were able to be better prepared for meetings.

As stated in last year's report, it is hoped that the administrative burden of the QA process will progressively ease as the process becomes embedded over time in annual Council work-programmes.

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 Service Managers.

So far, external bodies that the Council funds or otherwise works with have not been advised by DCC of obligations arising under the PSC. However, it is not yet clear in what circumstances such obligations arise, or the extent of such obligations.

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 3)* 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. Some of these issues have been noted again within this report.

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.

Appendix A
Donegal County Council
Internal Audit Department



Public Spending Code for 2016
Local Authority Quality Assurance

**PSC 17/1 – Social Housing Scheme at Ardara (Molloys Field) – 8
houses**

May, 2017

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 2016 was the:

Social Housing Scheme at Ardara (Molloys Field) – 8 Houses

Project:	Social Housing Scheme at Ardara (Molloys Field) – 8 Houses
Start Date:	First proposed 2007
Responsible Body:	Dept. of Housing, Planning Community & Local Government
Category:	Capital Contract incurring expenditure
Total Value of Scheme:	€1,136,141

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 objectives of this Project were the provision of high quality housing in compliance with required specifications and standards to meet the needs of social housing applicants in a central location within Ardara Town and to reduce the Housing Waiting list.

The controls in place for the management and governance of the project for the construction of a Social Housing Scheme at Ardara (Molloys Field) – 8 Houses provide **adequate assurance** that there is compliance with the Public Spending Code to-date.

This project is included in the Inventory as a Capital Contract incurring expenditure and is still under construction, with a proposed completion date of June, 2017.

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	Local Authority Housing Construction Project 2015-2017 River Bank, Molloy's Field, Ardara (Phase 3).
Detail	Capital investment programme to construct 8 no. houses with the objective of providing high quality housing.
Responsible Body	Department of Housing, Planning, Community & Local Government
Current Status	Expenditure Being Incurred
Start Date	First proposed in 2007
End Date	Currently in construction. Proposed completion date: June 2017
Overall Cost	€1,136,141

Project Description

Construction of 8 no. houses - Local Authority Housing Construction Project 2015-2017 River Bank, Molloy's Field, Ardara (Phase 3).

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Housing Capital Section, Donegal County Council has completed a Programme Logic Model (PLM) for the Housing Scheme at Ardara (Molloys) – 8 Houses. 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
Capital investment programme to construct 8 no. social houses with the objective of providing high quality housing.	<ul style="list-style-type: none"> Capital Funding of €1,136,141 and Human Resources from Donegal County Council. 	<ul style="list-style-type: none"> Departmental approval. Procurement. Project management. 	8 No. social housing units.	Provision of social housing for 8 no. families and decrease housing waiting list.

Description of Programme Logic Model

Objectives: The objectives of the Housing Construction Project were the provision of high quality housing in compliance with required specifications and standards to provide sustainable social housing for families and to reduce the Housing Waiting list.

Inputs: The primary input to the programme was Capital Funding of €1,136,141. Other resources included Technical and Administrative staff from Donegal County Council.

Activities: There were a number of key activities carried out through the project including acquiring Departmental approval through stages 1 to 4. Procurement of contractors and consultants. Project management and allocation of staffing resources. Recoupment of budget allocations.

Outputs: Having carried out the identified activities using the inputs, the outputs of the project will deliver 8 no. houses.

Outcomes: The envisaged outcome of the project is to provide high quality, sustainable social housing for 8 no. families and decrease the housing waiting list.

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

The following section tracks the Housing Scheme at Ardara (Molloys) – 8 Houses from inception to conclusion in terms of major project/programme milestones

Mid 1990's	Housing need identified in this area.
2009	Part 8 Planning Permission obtained.
May to November, 2015	Department approval obtained. Stages 1 to 4.
September, 2015	Tenders for procurement obtained.
March, 2016	Project commenced.
May, 2017	Project on-going.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Housing Scheme at Ardara (Molloys Field) – 8 Houses

Project/Programme Key Documents	
Title	Details
Housing Needs Assessment	An appraisal of the Housing needs in County Donegal.
Departmental Approval	Stages 1 to 4 Approval from the Department of Housing, Planning, Community & Local Government
Procurement/Tender Documents	Tender, Tender Report and Conditions of Contract
Chief Executive Orders	CEOs for appointment of Contractor & Consultants
Monthly Management Reports - ongoing	Project Team meetings and Site meetings

Key Document 1: Housing Needs Assessment

The Housing Needs Assessment is a prescribed document maintained by each Local Authority identifying the need for Social Housing in each LA area.

Key Document 2: Departmental Approval

Approval from the DHPCLG for stages 1 to 4 of the project as follows:

- Stage 1: Confirm approval for design expenditure.
- Stage 2: Assess project prior to statutory approval.
- Stage 3: Approve detailed design; review pre-tender cost check.
- Stage 4: Review tender returns in advance of awarding the contract.

Key Document 3: Procurement/Tender Documents

Internal Audit inspected the Procurement documents, including the Advertisement, Tender received, the Tender evaluation report and the Conditions of Contract. The Procurement process was in compliance with Donegal County Council Procurement Policy.

Key Document 4: Chief Executive Orders

Internal Audit inspected the Chief Executive Orders appointing Contractors and Consultants. The quality of same was found to be satisfactory.

Key Document 5: Monthly Management Reports

Project team (Senior Engineer, Senior Executive Architect, Senior Executive Engineer, Area Engineer and Administrative staff) meetings were held prior to commencement of construction work. Since construction work commenced, Site meetings are held with the Contractor and Area Engineer and other relevant staff on a monthly basis. Internal Audit inspected a sample of the Minutes of meetings held and found same to be satisfactory.

Section B – Step 4: Data Audit

The following section details the data audit that was carried out for the Housing Scheme at Ardara (Molloys Field) – 8 Houses. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Donegal County Council's Housing Needs for this area	Assess difference in number on Housing List for this area	Yes, held by Donegal County Council Housing Section
Donegal County Council's Fixed Asset Register	Creation of 8 no. Social Housing units on Fixed Asset Register	Yes, held by Donegal County Council on Financial Management system

Data Availability and Proposed Next Steps

All appropriate data is available for the future evaluation of the project if required.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Social Housing Scheme at Ardara (Molloys Field) – 8 Houses 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 controls in place for the management and governance of the project for the construction of a Social Housing Scheme at Ardara (Molloys Field) – 8 Houses 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 necessary data and information is available to enable the project to be subjected to a full evaluation at a later date if required.

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

The processes in place for the governance and management of this project were found to be satisfactory.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Social Housing Scheme at Ardara (Molloys Field) – 8 Houses.

Summary of In-Depth Check

The objective of this Project was the provision of high quality housing in compliance with required specifications and standards to help meet the social housing need in the town of Ardara and to reduce the Housing Waiting list.

The key activities undertaken throughout the project, including Departmental approval, Procurement and Project management were found to be satisfactory and appropriately documented.

The necessary data and information is available to enable the project to be subjected to a full evaluation at a later date if required.

The controls in place for the management and governance of the project for the construction of a Social Housing Scheme at Ardara (Molloys Field) – 8 Houses provides **adequate assurance** that there is compliance with the Public Spending Code to-date.

Appendix B
Donegal County Council
Internal Audit Department



Public Spending Code for 2016
Local Authority Quality Assurance

PSC 17/2 – Landfill Operations and aftercare

April, 2017

Summary of Section A

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 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 2016 was the:

Landfill Operation and aftercare

Project:	Landfill Operation and aftercare
Start Date:	1996
Responsible Body:	Donegal County Council
Category:	Incurring Current expenditure
Total Value of Scheme:	€1,889,862 (for 2016)
Value of Revenue 2016 Inventory:	€141,837,605 (Current)
% of in-depth review:	1.33%

Summary of Section B

6. Logic Model Mapping – see attached.
7. Summary Timeline of Life Cycle – see attached.
8. Analysis of Key Documents – see attached.
9. Data Audit – see attached.
10. Key Evaluation Questions – see attached.

Summary of Section C

The objective of this Programme is to maintain closed landfill sites and comply with the Environmental Protection Agency (EPA) regulations.

The controls in place for the management of the Landfill Operations and aftercare Programme provide adequate assurance that there is compliance with the Public Spending Code to-date.

This Programme is included in the category of Current expenditure and is included in the Revenue Budget on an annual basis.

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	Landfill Operation and aftercare.
Detail	Incurring current expenditure in order to comply with the requirements associated with the Waste Licence Regulations including procurement and ultimately reporting to the EPA.
Responsible Body	Donegal County Council.
Current Status	Current Expenditure Being Incurred.
Start Date	1996.
End Date	On-going.
Overall Cost	€1,889,862 (in 2016)

Project Description

Landfill Operation and aftercare of licensed Landfill sites.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Environment Section, Donegal County Council have completed a Programme Logic Model (PLM) for the Landfill Operation and aftercare. 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"> Current expenditure being incurred for Landfill Operation and Aftercare. Comply with Waste Management Regulations. Fulfil reporting requirements to the EPA. 	<ul style="list-style-type: none"> Revenue Funding of €1,889,862. Consultant, Contractors and Specialist Contractors. Human Resources from Donegal County Council. Plant and site office. 	<ul style="list-style-type: none"> Monitor leachate and gas emissions. Sample testing and screening. Report emission levels. Comply with EPA Licences requirements. Procurement. Programme management. 	Management of 6 licensed Landfill sites.	Compliance with the Waste Management Act, 1996.

Description of Programme Logic Model

Objectives: The objectives of the Landfill Operation and aftercare is to manage the sites and ensure compliance with EPA licences and Waste Management Regulations.

Inputs: The primary input to the programme is Current Funding of €1,889,862, which also includes historical loan charges. Other resources include Consultants, Contractors, Specialist Contractors and staff from Donegal County Council.

Activities: There were a number of key activities undertaken including managing the leachate and gas emissions and reporting same to the EPA. Sample testing and screening in order to comply with EPA licences, together with procurement and programme management.

Outputs: Having carried out the identified activities using the inputs, the outputs of the programme will ensure compliance with the EPA licences.

Outcomes: The envisaged outcome of the programme is to provide compliance with the Waste Management Act, 1996.

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

The following section tracks the Landfill Operation and aftercare from inception to conclusion in terms of major project/programme milestones

Periodically	Procurement of Contractors and Consultants for the management of landfill sites.
Quarterly	Monitor leachate and gas emissions. Sample testing and screening. Reporting quarterly results to EPA.
Annually	Monitor leachate and gas emissions. Sample testing and screening. Reporting annual results to EPA.

Section B - Step 3: Analysis of key Document

The following section reviews the key documentation relating to appraisal, analysis and evaluation for Landfill Operation and aftercare.

Project/Programme Key Documents	
Title	Details
Waste Management Act, 1996	In response to the introduction of new legislation and subsequent risk of prosecution from the EPA for non compliance with each and every condition of the Licence.
EPA Licences	Licences issued by the EPA for 6 no. sites.
Tender Documents for procurement	Tender, Tender report and Conditions of Contract.
Chief Executive Orders	CEOs for awarding contract.
Quarterly and Annual reports	Meeting targets of EPA.

Key Document 1: Waste Management Act, 1996

Prescribed legislation.

Key Document 2: EPA Licences

EPA Licences issued for each of the Landfill sites are in a prescribed format.

Key Document 3: Tender Documents for procurement

Internal Audit inspected the Procurement documents, including the Advertisement, Tender received, the Tender evaluation report and the Conditions of Contract. The Procurement process was in compliance with Donegal County Council Procurement Policy.

Key Document 4: Chief Executive Orders

Internal Audit inspected the Chief Executive Orders appointing Contractors and Consultants. The quality of same was found to be satisfactory.

Key Document 5: Quarterly and Annual reports

The Quarterly and Annual Environmental Report (AER) are prepared and submitted to the EPA as required for each Waste Licence .

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Landfill Operation and aftercare. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
LANDFILL GAS	Monitored to ensure that Landfill Gas is within regulations/guidelines	Available from monitoring stations at landfill sites
DUST	Monitored to ensure that Dust is within regulations/guidelines	Available from monitoring stations at landfill sites
SURFACE WATER	Monitored to ensure that Surface Water is within regulations/guidelines	Available from monitoring stations at landfill sites
GROUND WATER	Monitored to ensure that Ground Water is within regulations/ guidelines	Available from monitoring stations at landfill sites
LEACHATE	Monitored to ensure that Leachate is within regulations/guidelines	Available from monitoring stations at landfill sites

Data Availability and Proposed Next Steps

This data is collected and maintained by the Environment Section of DCC. The monitoring and capturing of data is undertaken quarterly and annually.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Landfill Operation and aftercare 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 controls in place for the management of Landfill Operation and aftercare at 6 no. Landfill sites 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 necessary data and information is available to enable the programme to be subjected to a full evaluation at a later date if required.

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

The processes in place for the governance and management of the 6 no. Landfill sites were found to be satisfactory.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Landfill Operation and aftercare.

Summary of In-Depth Check

The objective of the Landfill Operation and aftercare is to manage the sites and ensure compliance with EPA licences and Waste Management Regulations.

The key activities undertaken include managing the leachate and gas emissions and reporting same to the EPA. Sample testing and screening is carried out in order to comply with EPA licences. Procurement and programme management.

The necessary data and information is available to enable the programme to be subjected to a full evaluation at a later date if required.

The controls in place for the management and governance of the programme for Landfill Operation and aftercare of the 6 no. sites provides **adequate assurance** that there is compliance with the Public Spending Code to-date.

Local Authority	Expenditure being considered			Expenditure being incurred		Expenditure recently ended		NOTES
	Current > €0.5m	Capital		Current Expenditure	Capital Projects	Current Expenditure	Capital Projects	
		Capital Grant Schemes > €0.5m	€5 - €20m					
Donegal County Council								
Housing & Building								
HOUSING CAPITAL PROGRAMME 2016 - 2020			55,000,000					
PARENTS & FRIENDS VOLUNTARY HOUSING DUNGLOE		1,400,000						
APEX HOUSING ASSOCIATION - GLENCAR LETTERKENNY		4,750,000						
HABITEG HOUSING ASSOCIATION PROJECT CATLEIN		3,600,000						
H52/16 TURKEY MULLINDRAITSTRANORLAR 21 HOUSES		2,741,760						
HOUSING GRANTS (DISABILITY & ELDERLY)		769,495						
Maintenance/Improvement of LA Housing				5,958,066				
Housing Assessment, Allocation and Transfer				1,420,876				
Housing Rent and Tenant Purchase Administration				1,153,188				
Support to Housing Capital & Affordable Prog.				1,139,604				
R&S Programme				4,087,855				
Housing Loans				1,279,087				
Housing Grants				1,398,543				
CAPITAL SALARIES-RECHARGEABLE					588,298			
H2217E-ARDARA (MOLLOYS) 2015 - 8 NO. HOUSES					1,136,141			
FABRIC UPGRADE PROGRAMME 2013					2,600,000			
H30007 LETTERMACAWARD (06)					3,300,000			
COUNTY HOUSE HQ DEVELOPMENT					3,240,000			
H2418 - LONG LANE LETTERKENNY - 29 SOCIAL UNITS (2015)					4,566,234			
H2317A- ROCKYTOWN BUNCRANA - 20 NO. UNITS (2015)					3,880,215			
HG 533EMANORCUNNINGHAM 8 UNITS					1,354,535			
PV10018B - NEWTOWNCUNNINGHAM (2015)					1,085,253			
LIFORD ARMY BARRACKS					1,250,000			
H10011A - CARNDONMAGH 2015 - 4 NO. SOCIAL HOUSES					858,419			
H2227D - DRUMROOSKE 2015 (24 NO. SOCIAL HOUSES)					4,250,000			
H2069F KILLYBEGS EMERALD DRIVE - 10 UNITS					1,481,628			
H1090B - DUINFANAGHY - 13 NO. SOCIAL HOUSES (2015)					2,245,641			
H2210B - CONEYBURROW LIFFORD - 10 NO. HOUSES					3,300,000			
H2034B - MEADOWY HILL RAPHOE 11 NO. SOCIAL HOUSES					2,027,413			
LAGHEY - 10 HOUSES					1,600,000			
HOUSING SCHEME CARRIGART					1,550,000			
H2259C - RADHARC NA TRA BREIGE MALINI					1,241,209			
CHS 05/17 COIS ABHAINN ST JOHNSTON 6 NO SOCIAL HSES					954,772			
HOUSING GRANTS (DISABILITY & ELDERLY)					830,505			
ANNERS VOLUNTARY HOUSING ASSOCIATION								Annual Programme - 80% Dept
DONEGAL WOMEN'S VOLUNTARY HOUSING ASS V24 REFUGE								699,729 817,765

Local Authority	Expenditure being considered			Expenditure being incurred		Expenditure recently ended		NOTES
	Current > €0.5m	Capital		Current Expenditure	Capital Grant Schemes > €0.5m	Current Expenditure	Capital Grant Schemes > €0.5m	
		Capital Schemes > €0.5m	€0.5 - €5m					
Donegal County Council								
Road Transportation and Safety								
Regional Road - Maintenance and Improvement	1,384,755			1,235,532				
NP Road - Maintenance and Improvement				1,526,367				
NS Road - Maintenance and Improvement				1,454,694				
Local Road - Maintenance and Improvement				26,881,853				
Public Lighting				1,955,151				
Maintenance & Management of Car Parking				1,186,996				
Support to Roads Capital Prog.				595,304				
Roads Management Office (RMO) operation costs				2,702,801				
CASTLEBAGH- FIVEPOINTS					605,457			
BB0 FEY/STRANGLAR BYPASS DL 99 120					191,000,000			
ESHANNON/BUNDORAN BYPASS DL 99 110					83,307,302			
N56 MCHARLES TO INYER (DL00200&DL07189)					25,700,000			
N56 DUNGLOETO TO GLENTIES					72,000,000			
N55 COOLBOY KILMACRENNAN REALIGNMENT 2011					9,800,000			
N15 BLACKBURN BRIDGE REALIGNMENT SCHEME 2011					7,940,000			
N15 LISCOOLEY PAVEMENT OVERLAY 2014					580,000			
N15 COMBYBURROW PAVEMENT SCHEME 2014					500,000			
N56 DUNCANS BRIDGE 2015 (PAVEMENT)					830,000			
N56 KILTOY ROUNDABOUT					2,000,000			
N14 LIFFORD TO R264 JUNCTION					1,000,000			
NATIONAL ROADS OFFICE ADMINISTRATION					1,816,494			
N56 LETTERKENNY RELIEF ROAD (BONAGEE LINK)					42,000,000			
N14 - MANINCUNINGHAM ROUNDABOUT TO LIFFORD (INCLUDING AS LINK)					110,000,000			
N15 LIFFORD TO STRANGLAR					166,500,000			
CLAR BARNES REALIGNMENT SCHEME					38,000,000			
PORT BRIDGE ROUNDABOUT					1,200,000			
AGHILLY ROAD LAND PURCHASE BUNCRANATC					600,000			
N15 KILLYGORDON TO LISCOOLEY PAVEMENT 2012							694,284	
N56 FANABOY UPPER 2014							640,632	
Water Services								
Operation and Maintenance of Water Supply				10,709,654				
Operation and Maintenance of Waste Water Treatment				2,486,877				
Collection of Water and Waste Water Charges				973,337				
Support to Water Capital Programme				2,094,046				
Agency & Recoupable Services				890,178				
Local Authority Water and Sanitary Services				634,921				
TORY ISLAND GWS UPGR 2003					900,000			
LETTERKENNY CAS CAPITAL					1,842,676			
ANSWER PROJECT (N&E)							2,455,805	

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended			NOTES
	Current > €0.5m	Capital Projects		Capital Projects	Current Expenditure	Capital Projects		Current Expenditure	Capital Projects		
		€0.5 - €5m	€5 - €20m			€20m plus	Capital Grant Schemes > €0.5m		€5 - €20m	Capital Grant Schemes > €0.5m	
Donegal County Council											
Development Management											
Forward Planning					672,193						
Development Management					2,286,669						
Enforcement					675,047						
Tourism Development and Promotion					793,490						
Community and Enterprise Function					3,195,579						
Economic Development and Promotion					1,842,538						
SLIAB LIAG							6,500,000				
MALIN HEAD EU INTERREG PROJECT							1,000,000				
SICAP [LOTS 33-1, 33-2 & 33-3]							5,400,000				
RURAL DEVELOPMENT PROGRAMME (RDP) 2014 - 2020							12,900,000				
TERMON PROJECT PETTIGO (NON PEACE III)							8,060,000				
SAIL WEST BUNAGEE PROJECT							6,000,000				
PEACE IV MANAGEMENT & IMPLEMENTATION							5,500,000				
DESIGNATED URBAN GRANT SCHEME							4,000,000				
ASCENT PROJECT - NORTHERN PERIPHERY AREA (ERRIGAL)							1,600,000				
TEEN-ENTERPRISE EUROPE NETWORK PROJECT							600,000				
Environmental Services											
BUNDORAN FIRESTATION						1,025,600					
BALLYSHANNON FIRESTATION						821,600					
GLENCOLMILLE FIRESTATION						600,000					
Operation, Maintenance and Repair of Landfill							1,889,862				
Op. & Mtce of Recovery & Recycling Facilities							514,059				
Litter Management							1,317,496				
Safety of Structures and Places							654,094				
Operation of Fire Service							6,360,605				
Water Quality, Air and Noise Pollution							551,981				
Recreation and Amenity											
Operation and Maintenance of Leisure Facilities							1,145,458				
Operation of Library and Archival Service							3,704,624				
Op. Mtce & Imp of Outdoor Leisure Areas							1,634,312				
Operation of Arts Programme							1,922,860				
BALLYBOFEY/STRANORLAR LEISURE CENTRE									7,500,000		
BUNCRANA SWIMPOOL COMMUNAL LEISURE CNTR RE-FURB 06										6,200,000	

