

# **Public Spending Code**

**Quality Assurance Report for 2024**

**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

Date:

27<sup>th</sup>

May 2025

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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 2024. 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 in meeting their obligations in a uniform manner, a Guidance Note was prepared by the County and City Management Association (CCMA) Finance Committee. The Guidance Note described each stage of the 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 |
| <b>Housing and Building</b>             |                     |                     |
|   |                     |                     |
| HOUSING CAPITAL PROGRAMME               |                     | €304,000,000        |
| 34 UNITS CARRIGART (TK 46/18)           |                     | €9,500,000          |
| 25 UNITS LETTERKENNY (TK 15/18)         |                     | €7,500,000          |
| NASMOR HOUSING DEVELOPMENT, LETTERKENNY |                     | €4,600,000          |
| ARDARA PHASE 3 20 UNITS                 |                     | €5,000,000          |
| KILLYBEGS 16 UNITS HCD 01/22            |                     | €4,200,000          |
| CARRIGART 8 UNITS HCL 02/17             |                     | €2,400,000          |
| LAGHEY 2 UNITS HCD 02/22                |                     | €1,000,000          |
| GLENCOLMCILLE 5 UNITS                   |                     | €1,500,000          |
| KILCAR 5 UNITS                          |                     | €1,500,000          |
| DUNKINEELY 16 UNITS                     |                     | €4,800,000          |
| BALLINTRA 8 UNITS                       |                     | €2,400,000          |
| TAMNEY 10 UNITS                         |                     | €2,800,000          |
| ST JOHNSTON 30 UNITS                    |                     | €10,000,000         |
| STRANORLAR (FIRE STATION) 8 UNITS       |                     | €2,500,000          |
| KERRYKEEL 5 UNITS                       |                     | €1,500,000          |
| MOVILLE 24 UNITS                        |                     | €7,500,000          |
| MILLBRAE STRANORLAR 20 UNITS            |                     | €6,500,000          |
| FINTOWN 15 UNITS                        |                     | €3,800,000          |
| TK LETTERKENNY 90 UNITS                 |                     | €27,000,000         |

|  |            |             |
|--|------------|-------------|
| TK CREESLOUGH 11 UNITS                           |            | €3,500,000  |
| TK 05/23 MANORCUNNINGHAM 12 UNITS                |            | €4,500,000  |
| TK LETTERKENNY 200 UNITS (WINDYHALL)             |            | €62,000,000 |
| TK LETTERKENNY 28 UNITS                          |            | €8,400,000  |
| TK 18/18 MOVILLE 35 UNITS                        |            | €8,000,000  |
| TK 06/23 CHAPEL ROAD DUNGLOE 31 UNITS            |            | €9,000,000  |
| TK 11/23 OLDTOWN                                 |            | €7,800,000  |
| TK 07/23 KILDERRY MUFF 38 UNITS                  |            | €11,000,000 |
| TK 08/23 AN FAL CARRACH                          |            | €7,000,000  |
| TK 03/23 COLLEGE FARM ROAD                       |            | €4,500,000  |
| TK 10/23 MALIN RD CARNDONAGH                     |            | €15,500,000 |
| TK 12/23 LIFFORD APARTMENTS                      |            | €6,000,000  |
| TK 09/23 LUDDEN, BUNCRANA                        |            | €6,800,000  |
| DERRYBEG 12 UNITS                                |            | €3,500,000  |
| ARD NA GLAISE KILMACRENNAN                       |            | €6,000,000  |
| GLENFIN LINK (MULRINES) 8 UNITS                  |            | €2,400,000  |
| RESPOND FAIRHILL LODGE DUNGLOE                   |            | €1,052,019  |
| ARDAN RUA KILLYLASTIN                            |            | €7,816,200  |
| LOUGH FERN HEIGHTS MILFORD                       |            | €1,218,438  |
| ENERGY EFFICIENCY RETROFITTING PROG 2025 ALL MDS |            | €5,644,000  |
|  |            |             |
| Housing Rent and Tenant Purchase Administration  | €594,153   |             |
| RAS and Leasing Programme                        | €1,098,661 |             |
| Housing Grants – Croí Cónaithe                   | €6,002,848 |             |
|  |            |             |
| <b>Road Transportation and Safety</b>            |            |             |
|  |            |             |
| N13 LURGYBRACK TO LISTILLION                     |            | €2,215,000  |
| N15 LISCOOLEY TO CASTLEFIN                       |            | €2,100,000  |
| N56 ARDARA TO DOOHILL                            |            | €1,300,000  |
| MULRINES LINK ROAD BALLYBOFEY                    |            | €500,000    |
| BUNCRANA INNER RELIEF ROAD                       |            | €2,000,000  |
| ACTIVE TRAVEL LK Convent Rd                      |            | €500,000    |
| ACTIVE TRAVEL LK Circular Rd                     |            | €1,000,000  |
| ACTIVE TRAVEL LK Ballyraine Rd                   |            | €1,000,000  |
| ACTIVE TRAVEL High Rd                            |            | €1,000,000  |
| ACTIVE TRAVEL Old Farm Rd                        |            | €1,000,000  |
| ACTIVE TRAVEL Ballymacool Rd                     |            | €1,000,000  |
| ACTIVE TRAVEL Oatfield Roundabout                |            | €1,000,000  |
| ACTIVE TRAVEL Twin Towns Railway                 |            | €500,000    |
| LOGUE'S BRIDGE                                   |            | €3,000,000  |
| ALTER BRIDGE                                     |            | €500,000    |
| DROMORE FOOTBRIDGE                               |            | €500,000    |
|  |            |             |
| Regional Road - Maintenance and Improvement      | €1,483,898 |             |

|  |            |             |
|--|------------|-------------|
| Local Road - Maintenance and Improvement                         | €2,351,677 |             |
|  |            |             |
| <b>Water Services</b>  |            |             |
| N/A  |            |             |
| <b>Development Management</b>                                    |            |             |
| COMMUNITY RECOGNITION FUND 2024                                  |            | €3,000,000  |
| T&V CONVOY RAILWAY PARK  |            | €500,000    |
| CARRIGART-DOWNINGS WALKWAY                                       |            | €1,000,000  |
| MALIN HEAD PHASE 3   |            | €15,000,000 |
| PEACEPLUS  |            | €4,218,281  |
| PEACEPLUS DRUMBOE COMMUNITY PARK PLAYGROUND                      |            | €500,000    |
| PEACEPLUS THE MALL BALLYSHANNON PLAYGROUND                       |            | €500,000    |
| PEACEPLUS GLENCAR OUTDOOR COMMUNITY RECREATION FACILITY          |            | €500,000    |
| PEACEPLUS NEWTOWNCUNNINGHAM MUGA SENSORY GARDEN AND CANOPY SPACE |            | €500,000    |
| CREESLOUGH COMMUNITY REGENERATION PROJECT                        |            | €13,000,000 |
| DUNGLOE REGENERATION   |            | €1,000,000  |
| RATHMULLAN REGENERATION  |            | €1,000,000  |
|  |            |             |
| <b>Environmental Services</b>                                    |            |             |
|  |            |             |
| Operation of Fire Service  | €1,763,355 |             |
|  |            |             |
| <b>Recreation and Amenity</b>                                    |            |             |
|  |            |             |
| DONEGAL TOWN LIBRARY   |            | €4,500,000  |
| BIOMASS BURNER AT AURA LETTERKENNY SSRH                          |            | €500,000    |
| WATERWORLD REFURB CHANGING/ENTRANCE                              |            | €500,000    |
| PATHFINDER ENERGY PROJECT 5 LOCATIONS                            |            | €2,500,000  |
| CFRAMS - DONEGAL & LETTERKENNY                                   |            | €29,025,000 |
| LURGANBOY GWS  |            | €1,034,000  |
| GWS - 4 LOCATIONS MEENATOLE                                      |            | €1,257,000  |
| PRIOR SCHOOL   |            | €2,000,000  |
|  |            |             |
| <b>Agriculture, Education, Health and Welfare</b>                |            |             |
|  |            |             |
| BURTONPORT PHASE 3   |            | €1,500,000  |
| RANNAGH PIER   |            | €500,000    |
| GROYNE AT MAGHERAROARTY  |            | €2,000,000  |
| LIFEBOAT BERTH AT BUNCRANA                                       |            | €500,000    |
|  |            |             |
| <b>Miscellaneous Services</b>                                    |            |             |
| N/A  |            |             |
|  |            |             |
|  |            |             |



| Expenditure Being Incurred                              |                     |                     |
|---|---------------------|---------------------|
| Project/ Programme Description                          | Revenue Expenditure | Capital Expenditure |
| <b>Housing and Building</b>                             |                     |                     |
|   |                     |                     |
| Maintenance/Improvement of LA Housing                   | €8,934,527          |                     |
| Housing Assessment, Allocation and Transfer             | €1,930,571          |                     |
| Housing Rent and Tenant Purchase Administration         | €1,877,551          |                     |
| Administration of Homeless Services                     | €1,648,376          |                     |
| Support to Housing Capital & Affordable Prog.           | €2,474,805          |                     |
| RAS Programme   | €6,834,004          |                     |
| Housing Loans   | €1,014,561          |                     |
| Housing Grants  | €7,328,014          |                     |
|   |                     |                     |
|   |                     |                     |
| BUNDORAN 45 SOCIAL HOUSING UNITS                        |                     | €11,500,000         |
| ORAN HILL LETTERKENNY 34 UNITS                          |                     | €9,500,000          |
| GALLOW LANE LIFFORD 29 UNITS                            |                     | €6,800,000          |
| RAILWAY PARK DONEGAL TOWN PHASE 3                       |                     | €5,700,000          |
| COUNTY HOUSE HQ DEVELOPMENT                             |                     | €4,441,612          |
| TRUSK ROAD BALLYBOFEY 19 UNITS                          |                     | €6,500,000          |
| CRANA CRESCENT BUNCRANA 16 UNITS                        |                     | €4,700,000          |
| MEADOW HILL RAPHOE 11 NO. SOCIAL HOUSES                 |                     | €4,000,000          |
| LIFFORD ARMY BARRACKS                                   |                     | €2,500,000          |
| DUNFANAGHY 13 NO. SOCIAL HOUSES                         |                     | €1,203,099          |
| MEADOWFIELD CONVOY 24 UNITS                             |                     | €5,500,000          |
| CHAPEL RD DUNGLOE 45 UNITS                              |                     | €13,500,000         |
| LOUGH FERN HEIGHTS MILFORD 17 UNITS                     |                     | €2,200,000          |
| KILLYLASTIN LETTERKENNY 11 UNITS                        |                     | €3,400,000          |
| SINGLE HOUSE, THE MEADOWS, ARDARAVAN, BUNCRANA          |                     | €564,935            |
| 23 & 24 CLAREDEN DRIVE, DRUMLONAGHER, DONEGAL TOWN      |                     | €501,867            |
| ROCKYTOWN, BUNCRANA (PHASE 2) 54 SOCIAL HOUSING UNITS   |                     | €15,700,000         |
| 6 HOUSES AT LURGANBOY, DONEGAL TOWN (PART V)            |                     | €1,234,022          |
| 175 UNITS AT HIGH ROAD LETTERKENNY                      |                     | €55,000,000         |
| 170 UNITS AT BALLYMACOOL LETTERKENNY                    |                     | €170,000,000        |
| 8 NO PART V'S @ THE MULLANS, DONEGAL TOWN               |                     | €1,505,919          |
| 7 NO. UNITS GLEN ROAD, ANAGAIRE                         |                     | €2,000,000          |
| 6 UNITS AT LIFFORD COMMON                               |                     | €19,000,000         |
| 35 NO. UNITS DRUMROOSKE                                 |                     | €9,100,000          |
| 29 NO. SOCIAL HOUSING UNITS BUNBEG GWEEDORE             |                     | €8,200,000          |
| 21 NO. SOCIAL HOUSING UNITS AT WINDYHALL                |                     | €6,500,000          |
| 14 NO. SOCIAL HOUSING UNITS AT DONEGAL ROAD, BALLYBOFEY |                     | €3,800,000          |
| 16 UNITS AT OLDTOWN LETTERKENNY                         |                     | €4,500,000          |

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| 21 UNITS AT BARRICK HILL CARNDONAGH  |             | €5,994,000   |
| RADHARC NA TRA BREIGE MALIN  |             | €2,700,000   |
| FORMER GARDA STATION AND RESIDENCE (2 UNITS)                                 |             | €700,000     |
| 10 UNITS AT CARN ROAD, GLENEELY  |             | €2,300,000   |
| 40 UNITS AT BALLYHASKEY, NEWTOWNCUNNINGHAM                                   |             | €11,000,000  |
| 3 UNITS AT MASINESS CREESLOUGH   |             | €1,000,000   |
| 1 UNIT AT CRUCKAKEEHAN, ANNAGRY  |             | €700,000     |
| 30 UNITS AT COIS ABHAINN, ST JOHNSTON  |             | €10,000,000  |
| 8 UNITS AT OLD FIRE STATION, STRANORLAR                                      |             | €2,500,000   |
| 3 UNITS AT GLENTIES FIRE STATION   |             | €1,000,000   |
| HOUSING GRANTS (DISABILITY & ELDERLY)  |             | €3,548,772   |
| HOUSING GRANTS (LA HOUSING)  |             | €1,101,267   |
| DEFECTIVE CONCRETE BLOCK GRANT SCHEME  |             | €338,728,848 |
| CAS MEENMORE DUNGLOE HOUSING PROJECT – V300                                  |             | €1,694,590   |
| HABINTEG HOUSING ASSOCIATION PROJECT CASTLEFIN                               |             | €8,954,771   |
| EXTENSIONS TO COUNCIL HOUSES INISHOWEN                                       |             | €730,000     |
| REPLACEMENT SCHEME INISHOWEN, DONEGAL,<br>LETTERKENNY, GLENTIES & STRANORLAR |             | €4,200,000   |
| EXTENSIONS TO COUNCIL HOUSES LETTERKENNY                                     |             | €788,000     |
| ENERGY EFFICIENCY RETROFITTING PROG 2024 -<br>INISHOWEN MD                   |             | €810,849     |
| ENERGY EFFICIENCY RETROFITTING PROG 2024 - GLENTIES<br>MD                    |             | €1,440,628   |
| ENERGY EFFICIENCY RETROFITTING PROG 2024 -<br>LETTERKENNY MD                 |             | €1,091,608   |
| ENERGY EFFICIENCY RETROFITTING PROG 2024 - LIFFORD<br>STRANORLAR MD          |             | €1,961,170   |
| ENERGY EFFICIENCY RETROFITTING PROG 2024 - DONEGAL<br>MD                     |             | €1,275,731   |
| CALF CLUID ARD NA GREINE LETTERKENNY 18 UNITS                                |             | €1,272,021   |
| MICA/DEFECTIVE BLOCKWORK REMEDIAL WORKS ALL MDS                              |             | €326,000,000 |
| NAS MOR, LETTERKENNY - 18 SOCIAL HOUSING UNITS                               |             | €5,400,000   |
| EXTENSIONS TO COUNCIL HOUSES - STRANORLAR                                    |             | €565,087     |
| EXTENSIONS TO COUNCIL HOUSES - DONEGAL                                       |             | €842,833     |
| IMPROVEMENTS IN LIEU OF LA HOUSING   |             | €5,220,000   |
|  |             |              |
| <b>Road Transportation and Safety</b>  |             |              |
| NP Road - Maintenance and Improvement  | €1,896,149  |              |
| NS Road - Maintenance and Improvement  | €1,513,788  |              |
| Regional Road - Maintenance and Improvement                                  | €21,031,967 |              |
| Local Road - Maintenance and Improvement                                     | €33,738,932 |              |
| Public Lighting  | €2,032,956  |              |
| Road Safety Engineering Improvement  | €855,170    |              |
| Maintenance & Management of Car Parking                                      | €1,856,536  |              |
| Support to Roads Capital Prog.   | €929,304    |              |
| Agency and Recoupable Services   | €796,075    |              |
| Roads Management Office (RMO) operation costs                                | €3,331,515  |              |

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|---|--|--------------|
|   |  |              |
| SOUTHERN RELIEF ROAD LETTERKENNY                        |  | €90,000,000  |
| FINTRA BRIDGE CAPITAL REALIGNMENT                       |  | €10,000,000  |
| R250 PAVEMENT SAFETY FINTOWN                            |  | €826,000     |
| ACTIVE TRAVEL - N56 LETTERKENNY URBAN                   |  | €3,700,000   |
| GLENMORE BRIDGE   |  | €1,100,000   |
| BALLYSHANNON BUNDORAN CYCLEWAY                          |  | €3,500,000   |
| SWAN PARK BUNCRANA                                      |  | €2,331,341   |
| AGHILLY ROAD LAND PURCHASE BUNCRANA TC                  |  | €1,600,000   |
| DONEGAL TOWN ONE WAY SYSTEM                             |  | €1,426,000   |
| BARNESMORE GAP GREENWAY 2022                            |  | €48,000,000  |
| BALLYSHANNON REGIONAL SALT BARN                         |  | €2,000,000   |
| TEN-T PRIORITY ROUTE IMPROVEMENT - DONEGAL              |  | €915,000,000 |
| N56 DUNGLOE TO GLENTIES                                 |  | €110,000,000 |
| N56 MOUNTCHARLES TO INVER                               |  | €39,000,000  |
| N15 BRIDGEND CO BOUNDARY                                |  | €61,000,000  |
| N56 COOLBOY KILMACRENNAN REALIGNMENT 2011               |  | €18,400,000  |
| N56 FOUR LANE LETTERKENNY                               |  | €16,000,000  |
| N15 CORCAM BENDS 2021                                   |  | €20,000,000  |
| N15 LAGHEY ROUNDABOUT RSIS                              |  | €4,800,000   |
| N15 BALLYSHANNON ARDGILLEW 2022                         |  | €2,336,461   |
| N56 CROLLY TO MEENACUNG 2022                            |  | €2,496,811   |
| N15 BUNDORAN BYPASS 2022                                |  | €1,753,923   |
| PORT BRIDGE ROUNDABOUT                                  |  | €5,500,000   |
| N15 BLACKBURN BRIDGE SOUTH                              |  | €5,400,000   |
| N56 MOUNTAIN TOP TO ILLISTRIN PAVEMENT                  |  | €1,244,000   |
| N56 NORTH OF TERMON PAVEMENT                            |  | €980,000     |
| N56 CREESLOUGH VILLAGE TO CASHELMORE PAVEMENT           |  | €1,615,698   |
| N56 DOONWELL TO DRUMBRICK 2020                          |  | €10,000,000  |
| BURTONPORT TO LETTERKENNY GREENWAY                      |  | €220,000,000 |
| INISHOWEN GREENWAY- MUFF TO QUIGLEYS POINT              |  | €5,000,000   |
| INISHOWEN GREENWAY - BUNCRANA TO CARNDONAGH             |  | €44,000,000  |
| CARRIGANS TO LIFFORD GREENWAY                           |  | €12,000,000  |
| INISHOWEN GW - BRIDGEND TO BUNCRANA & NEWTOWNCUNNINGHAM |  | €34,000,000  |
| BALAMI 2022-23 BUNBEG INFRASTRUCTURE                    |  | €1,000,000   |
| INISHOWEN GREENWAY THREE TREES TO CARDONAGH             |  | €50,000,000  |
| GREENWAY CARRIGANS TO LIFFORD                           |  | €25,000,000  |
| N14 TULLYRAP BALLYHOLEY                                 |  | €3,000,000   |
| N56 GORT AN CHOIRCE GO DTI AN FAL CARRACH               |  | €5,000,000   |
| N15 LAGHEY TO DRUMNACROIL PAVEMENT 2024                 |  | €2,240,000   |
| NTA AT RAMELTON NS                                      |  | €501,000     |
| ACTIVE TRAVEL LK (KILMACRENNAN RD)                      |  | €1,000,000   |
| LETTERKENNY NORTHERN NETWORK PROJECT                    |  | €15,000,000  |
| NTA SCHEMES LETTERKENNY TOWN                            |  | €500,000     |
| DORE BUNBEG FOOTPATH LIGHTING                           |  | €1,000,000   |
| BEGGARS BRIDGE  |  | €810,000     |

|   |             |             |
|---|-------------|-------------|
| NEWTOWNCUNNINGHAM MAIN FOOTPATH   |             | €600,000    |
| LETTERKENNY ACTIVE TRAVEL - CONVENT RD                                      |             | €1,100,000  |
| N15 LIFFORD CYCLEWAY  |             | €650,000    |
|   |             |             |
|   |             |             |
| <b>Water Services</b>   |             |             |
|   |             |             |
| Operation and Maintenance of Water Supply                                   | €11,801,235 |             |
| Operation and Maintenance of Waste Water Treatment                          | €2,708,993  |             |
| Collection of Water and Waste Water Charges                                 | €629,284    |             |
| Support to Water Capital Programme  | €2,735,798  |             |
| Agency & Recoupable Services  | €822,131    |             |
| Local Authority Water and Sanitary Services                                 | €575,460    |             |
|   |             |             |
| TOWNAWILLY GWS UPGR 2003  |             | €2,897,297  |
| TORY ISLAND GWS UPGR 2003   |             | €560,000    |
| MAGHERA GWS UPGR 2003   |             | €3,250,000  |
| MEENABOLL GWS UP GR 2022  |             | €504,000    |
|   |             |             |
| <b>Development Management</b>   |             |             |
|   |             |             |
| Forward Planning  | €1,122,021  |             |
| Development Management  | €3,554,479  |             |
| Enforcement   | €1,413,422  |             |
| Tourism Development and Promotion   | €1,735,436  |             |
| Community and Enterprise Function   | €5,851,157  |             |
| Economic Development and Promotion  | €18,781,925 |             |
| Heritage and Conservation Services  | €979,830    |             |
|   |             |             |
| ISLAND HOUSE KILLYBEGS (RRDF)   |             | €5,500,000  |
| TUS NUA CARNDONAGH REGENERATION PROJECT                                     |             | €14,000,000 |
| BALLYSHANNON TOWN CENTRE  |             | €10,000,000 |
| LETTERKENNY 2040 REGENERATION STRATEGY(URDF)                                |             | €2,500,000  |
| LETTERKENNY 2040 RE-ENERGISE AND CONNECT THE HISTORIC TOWN CENTRE (PHASE 1) |             | €18,000,000 |
| BURTONPORT HARBOUR DEVELOPMENT PROJECT PHASE 1                              |             | €2,700,000  |
| BURTONPORT HARBOUR DEVELOPMENT PROJECT PHASE 2                              |             | €3,700,000  |
| BALLYBOFEY STRANORLAR SEED RRDF   |             | €9,700,000  |
| REPOWERING BUNCRANA RRDF  |             | €17,500,000 |
| BURTONPORT RRDF LAND AQUISITION - RF0090                                    |             | €900,000    |
| RAMELTON HISTORIC CENTRE REGENERATION                                       |             | €8,600,000  |
| RATHMULLAN REGENERATION PROJECT   |             | €11,000,000 |
| RURAL DEVELOPMENT PROGRAMME (RDP) 2014-2020                                 |             | €19,862,303 |
| RURAL DEVELOPMENT PROGRAMME (RDP) 2023-2027                                 |             | €10,400,000 |
| SICAP PHASE 1 [LOTS 33-1, 33-2 & 33-3]                                      |             | €19,201,098 |
| SICAP PHASE 2 [LOTS 33-1, 33-2 & 33-3]                                      |             | €17,873,774 |
| RIVERINE PROJECT  |             | €18,200,000 |

|   |            |             |
|---|------------|-------------|
| PEACE IV MANAGEMENT & IMPLEMENTATION                                  |            | €3,733,963  |
| DRUMBOE COMMUNITY PARK  |            | €2,500,000  |
| FORT DUNREE ENHANCEMENT WORKS   |            | €21,000,000 |
| SUSTAINABLE ACCESS & HABITAT RESTORATION ERRIGAL                      |            | €982,911    |
| MUCKISH RAILWAY WALK ENHANCEMENT( LETTERKENNY TO BURTONPORT GREENWAY) |            | €1,500,000  |
| BUNCRANA INNOVATION HUB   |            | €3,000,000  |
| EEN -ENTERPRISE EUROPE NETWORK PROJECT 2022-2025                      |            | €780,045    |
| DROMORE PARK HOUSING ESTATE TAKEOVER                                  |            | €1,500,000  |
| ST. JUDES COURT LIFFORD TAKEOVER                                      |            | €800,000    |
| MARKET SQUARE LETTERKENNY URDF  |            | €2,600,000  |
| DEVELOPED & EMERGING TOURISM DESTINATIONS                             |            | €800,000    |
| COMMUNITY RECOGNITION FUND 2023                                       |            | €2,300,000  |
| PEACEPLUS - ADMINISTRATION COSTS                                      |            | €1,417,114  |
| PLATFORMS FOR GROWTH - BUNDORAN                                       |            | €1,200,000  |
| PLATFORMS FOR GROWTH - DOWNINGS                                       |            | €1,200,000  |
| ALPHA INNOVATION PROJECT LETTERKENNY                                  |            | €12,809,245 |
| BETA BUSINESS CENTRE LETTERKENNY                                      |            | €20,000,000 |
| LAND AT THE COMMON LIFFORD DEVELOPMENT                                |            | €3,400,000  |
| DONEGAL TOWN OUTDOOR PUBLIC SPACE SCHEME                              |            | €899,000    |
| LETTERKENNY 2040 - REVIVAL AT THE COURT HOUSE                         |            | €7,000,000  |
| LETTERKENNY 2040 - LK GREEN CONNECT PHASE 2/CULTURAL CORRIDOR         |            | €2,500,000  |
| HISTORIC TOWNS INITIATIVE - GLENTIES 2024                             |            | €500,000    |
| LETTERKENNY 2040 - ENABLING A REGIONAL TRANSPORT HUB ACQUISITION      |            | €4,000,000  |
| LETTERKENNY 2040 - LK PHASE 2 LINEAR PARK                             |            | €1,900,000  |
|   |            |             |
| <b>Environmental Services</b>   |            |             |
|   |            |             |
| Operation, Maintenance and Aftercare of Landfill                      | €4,091,158 |             |
| Op & Mtce of Recovery & Recycling Facilities                          | €1,139,624 |             |
| Litter Management   | €1,929,152 |             |
| Waste Regulation, Monitoring and Enforcement                          | €775,565   |             |
| Safety of Structures and Places                                       | €941,669   |             |
| Operation of Fire Service   | €9,495,887 |             |
| Water Quality, Air and Noise Pollution                                | €786,075   |             |
| Climate Change and Flooding   | €876,732   |             |
|   |            |             |
| CFRAMS  |            | €40,513,000 |
| BALBANE REMEDIATION/RESTORATION PROJECT                               |            | €3,100,000  |
| BALLYNACARRICK ICW  |            | €4,313,718  |
| CATCHMENTCARE PROJECT   |            | €13,792,435 |
| LANDFILL REMEDIAL WORKS - RECOUPABLE                                  |            | €1,900,000  |
| PURCHASE OF 2023 CLASS B FIRE APPLIANCE - NO1                         |            | €534,000    |
| PURCHASE OF 2023 CLASS B FIRE APPLIANCE - NO 2                        |            | €534,000    |

|  |                                |                                |
|--|--------------------------------|--------------------------------|
| CONSTRUCTION OF HGV VEHICLE STORE FIRE BRIGADE HQ            |                                | €500,000                       |
|  |                                |                                |
| <b>Recreation and Amenity</b>                                |                                |                                |
|  |                                |                                |
| Operation and Maintenance of Leisure Facilities              | €1,356,135                     |                                |
| Operation of Library and Archival Service                    | €5,082,012                     |                                |
| Op, Mtce & Imp of Outdoor Leisure Areas                      | €1,890,806                     |                                |
| Operation of Arts Programme                                  | €2,193,251                     |                                |
|  |                                |                                |
| BUNCRANA SWIM POOL COMM LEISURE CNTR RE-FURB 06              |                                | €17,500,000                    |
| SPORT CAPITAL GRANT - BALLYSHANNON LEISURE CENTRE            |                                | €915,995                       |
|  |                                |                                |
| <b>Agriculture, Education, Health and Welfare</b>            |                                |                                |
|  |                                |                                |
| Operation and Maintenance of Piers and Harbours              | €1,526,064                     |                                |
| Veterinary Service   | €918,468                       |                                |
|  |                                |                                |
| GLENGAD PIER   |                                | €1,351,000                     |
| BURTONPORT PIER  |                                | €1,900,000                     |
| PORTSALON PIER REFURBISHMENT                                 |                                | €2,000,000                     |
| GREENCASTLE HARBOUR DEVELOPMENT                              |                                | €16,800,000                    |
| PIERS & HARBOURS - RATHMULLAN PIER REHABILITATION            |                                | €5,000,000                     |
|  |                                |                                |
| <b>Miscellaneous Services</b>                                |                                |                                |
|  |                                |                                |
| Profit/Loss Machinery Account                                | €7,843,550                     |                                |
| Adminstration of Rates                                       | €6,622,055                     |                                |
| Franchise Costs  | €554,570                       |                                |
| Local Representation/Civic Leadership                        | €2,103,979                     |                                |
| Motor Taxation   | €1,603,064                     |                                |
| Agency & Recoupable Services                                 | €12,069,890                    |                                |
| Stranorlar Regional Training Centre                          | €1,128,578                     |                                |
|  |                                |                                |
| <b>Expenditure recently Ended</b>                            |                                |                                |
| <b>Project/ Programme Description</b>                        | <b>Revenue<br/>Expenditure</b> | <b>Capital<br/>Expenditure</b> |
| <b>Housing and Building</b>                                  |                                |                                |
|  |                                |                                |
| ROCKYTOWN BUNCRANA - 21 NO.UNITS (2015)                      |                                | €5,026,629                     |
| DRUMROOSKE 2015 (24 NO.SOCIAL HOUSES)                        |                                | €5,458,847                     |
| 5 NO UNITS AT ROCKVIEW BALLYSHANNON                          |                                | €1,065,516                     |
| 58 NO. UNITS AT CONVENT RD, CARNDONAGH                       |                                | €44,212                        |
| 38 NO. UNITS AT BROOKFIELD, DONEGAL TOWN                     |                                | €8,476,599                     |
| ENERGY EFFICIENCY RETROFITTING PROG 2023 -<br>LETTERKENNY MD |                                | €1,404,088                     |
| ENERGY EFFICIENCY RETROFITTING PROG 2023 -<br>STRANORLAR MD  |                                | €1,147,092                     |

|   |  |            |
|---|--|------------|
| ENERGY EFFICIENCY RETROFITTING PROG 2023 - INISHOWEN MD |  | €703,565   |
| ENERGY EFFICIENCY RETROFITTING PROG 2023 - DONEGAL MD   |  | €1,272,109 |
| ENERGY EFFICIENCY RETROFITTING PROG 2023 - GLENTIES MD  |  | €1,163,710 |
| TRAVELLERS EXT/REFURB PROGRAMME                         |  | €921,667   |
|   |  |            |
| <b>Road Transportation and Safety</b>                   |  |            |
|   |  |            |
| CAPPRY TO BALLYBOFEY (PAVEMENT)                         |  | €3,612,774 |
| N13 CALLEN BRIDGE TO TRENTABOY                          |  | €1,960,516 |
| LETTERKENNY CATHEDRAL ONE WAY                           |  | €1,167,768 |
| DUCGS JOE BONNER LINK ROAD                              |  | €1,479,492 |
| DUCGS LETTERKENNY TC LINKAGES                           |  | €551,340   |
| CASTLETREAGH - 5 POINTS                                 |  | €605,457   |
| TRAFFIC MANAGEMENT SOLUTION LETTERKENNY (POLESTAR)      |  | €1,031,609 |
| POLE RD DUNGLOE FOOTPATH                                |  | €604,775   |
|   |  |            |
| <b>Development Management</b>                           |  |            |
|   |  |            |
| T&V - CARRIGART/DOWNINGS - DIGITAL HUB                  |  | €514,088   |
| LETTERKENNY PUBLIC REALM URDF001A - CAPITAL             |  | €1,011,484 |

**Notes:**

1. All expenditure headings at "Service" level in the 2024 Annual Financial Statement (AFS) which incurred expenditure > €0.5m are included in the report. Services in the 2025 Budget (considered during 2024) which are either new or show an increase of €500k or more over the 2024 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 2024. 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 the number of current applications, 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 2024, two such procurements above this threshold occurred. The summary information is published on Donegal County Councils website at the following address:

<https://www.donegalcoco.ie/en/services/other-services/finance/procurement/>

| Project Details   |   |
|---|---|
| Year:   | 2024  |
| Parent Department:  | Donegal County Council  |
| Name of Contracting Body:   | Donegal County Council  |
| Name of Project/Description:  | Construction of 54 no. Social housing units and all associated site development works at Baile na Carraige, Ballymacarry, Buncrana, Co. Donegal, (Rockytown phase 2). |
| Procurement Details   |   |
| Advertisement Date:   | 28/06/2024  |
| Tender Advertised in:   | eTenders, TED 386882-2024   |
| Awarded to:   | McCallion Construction Ltd  |
| EU Contract Award Notice Date:  | N/A   |
| Contract Price:   | €13,500,000   |
| Progress  |   |
| Start Date:   | Q4 2024   |
| Expected Date of Completion per Contract:                               | 2026  |
| Spend in Year under Review:   | €187,024  |
| Cumulative Spend to End of Year:  | €187,024  |
| Projected Final Cost:   | €13,500,000   |
| Value of Contract Variations:   | N/A   |
| Date of Completion:   | 2026  |
| Outputs   |   |
| Expected Output on Completion<br>(E.G. X kms of Road, No of units etc.) | 54 Units to be built  |
| Output Achieved to date<br>(E.G. X kms of Roads, No of Units etc.)      | In progress – site clearance and foundation works completed   |



| Project Details   |  |
|---|--|
| Year:   | 2024   |
| Parent Department:  | Donegal County Council   |
| Name of Contracting Body:   | Donegal County Council   |
| Name of Project/Description:  | Construction of 43 no. social housing units and all associated site development works at Loinnir an Locha, Chapel Road, Dungloe, Co. Donegal |
| Procurement Details   |  |
| Advertisement Date:   | 11/01/2024   |
| Tender Advertised in:   | eTenders – TED 18244-2024  |
| Awarded to:   | John O'Donnell Construction Limited  |
| EU Contract Award Notice Date:  | N/A  |
| Contract Price:   | €11,500,000  |
| Progress  |  |
| Start Date:   | Q2 2024  |
| Expected Date of Completion per Contract:                               | 2027   |
| Spend in Year under Review:   | €1,053,433   |
| Cumulative Spend to End of Year:  | €1,053,433   |
| Projected Final Cost:   | €11,500,000  |
| Value of Contract Variations:   | Unknown  |
| Date of Completion:   | 2027   |
| Outputs   |  |
| Expected Output on Completion<br>(E.G. X kms of Road, No of units etc.) | 43 Units to be fully completed   |
| Output Achieved to date<br>(E.G. X kms of Roads, No of Units etc.)      | Work progressing on-site. Site clearance completed and all units completed to 1 <sup>st</sup> floor level.                                   |

## **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.**

|        | <b>General Obligations not specific to individual projects/programmes.</b>   | <b>Self-Assessed Compliance Rating: 1 - 3</b> | <b>Comment/Action Required</b>  |
|--------|--|---|---|
| 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 regard. 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 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 2024. (See appendices)  |
| Q 1.9  | Is there a process in place to plan for ex post evaluations?<br>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?<br>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   | Process to be reviewed  |

|        |   |   |  |
|--------|---|---|--|
| 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.**

|        | <b>Capital Expenditure being Considered – Appraisal and Approval</b>   | <b>Self-Assessed Compliance Rating: 1 - 3</b> | <b>Comment/Action Required</b>   |
|--------|--|---|--|
| Q 2.1  | Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?   | N/A   |  |
| Q 2.2  | Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?<br>Have steps been put in place to gather performance indicator data? | 3   | 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?  | 3   | 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?   | 3   |  |
| Q 2.7  | Was the appraisal process commenced at an early enough stage to inform decision making?  | 3   |  |
| Q 2.8  | Were sufficient options analysed in the business case for each capital proposal?   | 3   |  |
| Q 2.9  | Was the evidence base for the estimated cost set out in each business case?<br>Was an appropriate methodology used to estimate the cost?<br>Were appropriate budget contingencies put in place?  | 3   |  |
| Q 2.10 | Was risk considered and a risk mitigation strategy commenced?<br>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 €200m?                                      | N/A   |  |
| Q 2.12 | Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?   | 3   |  |
| Q 2.13 | Were procurement rules (both National and EU) complied with?   | 3   |  |
| Q 2.14 | Was the Capital Works Management Framework (CWMF) properly implemented?  | 3   |  |
| Q 2.15 | Were State Aid rules checked for all support?  | 3   |  |
| Q 2.16 | Was approval sought from the Approving Authority at all decision gates?  | 3   |  |

|        |  |     |  |
|--------|--|-----|--|
| Q 2.17 | Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?                                       | 3   |  |
| Q 2.18 | Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €200m? | N/A |  |

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

|        | <b>Current Expenditure being Considered – Appraisal and Approval</b>  | <b>Self-<br/>Assessed<br/>Compliance<br/>Rating: 1 - 3</b> | <b>Comment/Action<br/>Required</b>   |
|--------|---|--|--|
| 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?  | 3  | Arose due to identified demands and specific objectives (as well as anticipated funding availability). |
| Q 3.4  | Was an appropriate appraisal method used?   | 3  | 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?  | 3  |  |
| Q 3.6  | Did the business case include a section on piloting?  | 3  | 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? | 3  |  |
| Q 3.8  | Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?  | 3  |  |
| Q 3.9  | Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?   | 3  |  |
| 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  |  |
| Q 3.12 | Has a sunset clause been set?   | 3  |  |

|        |  |   |   |
|--------|--|---|---|
| Q 3.13 | If outsourcing was involved were both EU and National procurement rules complied with?   | 2 | More oversight to be gained in respect of 3 <sup>rd</sup> party procurement |
| 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. Inflationary costs in 2024 were  |

|        |  |   |  |
|--------|--|---|--|
|        |  |   | outside the control of Local Authority.  |
| Q 4.7  | Did budgets have to be adjusted?   | 2 | On some occasion's 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.**

|       | <b>Incurring Current Expenditure</b>                             | <b>Self-Assessed Compliance Rating: 1 -3</b> | <b>Comment/Action Required</b>  |
|-------|--|--|---|
| 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?                       | 2  | 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 are 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?   | 2 | 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?   | 2 | Yes, budget performance and monitoring are 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.**

|       | <b>Capital Expenditure Recently Completed</b>   | <b>Self-Assessed<br/>Compliance<br/>Rating: 1 - 3</b> | <b>Comment/Action Required</b>  |
|-------|---|---|---|
| Q 6.1 | How many Project Completion Reports were completed in the year under review?  | 2   |   |
| 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?  | 3   |   |
| Q 6.4 | How many Ex-Post Evaluations were completed in the year under review?   | 3   |   |
| Q 6.5 | How many Ex-Post Evaluations were published in the year under review?   | 3   |   |
| 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? | 3   | 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.**

|       | <b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>         | <b>Self-Assessed Compliance Rating: 1 - 3</b> | <b>Comment/Action Required</b> |
|-------|---|---|--------------------------------|
| 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 in previous years, 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 2024 Public Spending Code Quality Assurance process.

### 6.1 Housing Loans Income Collection Process

**Value: €1,658,879      Percentage of Inventory: 0.72%**

#### 6.1.1. Summary & Conclusions

Donegal County Council, (DCC) offer Housing Loans to individuals, subject to certain conditions, who wish to purchase a house or to build a house but are unable to procure a loan from a private lending institution. DCC's Income Collection Unit currently have 3 full time personnel assigned to manage the collection of income from all active Housing Loans.

This review primarily focussed on assessing controls in place around the Housing loan accrual and repayment process including the management of those Loans in arrears, to provide reasonable assurance that the objectives are being achieved and to ensure compliance with the Public Spending Code.

The key activities undertaken include checking relevant applications to ensure all documents and approvals were obtained, the setup of new loans on Agresso, processing the monthly loan accruals, running the monthly arrears reports and closing loans that have been redeemed/ run out.

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 procedures in place for the management and governance of the housing loan income collection process provide adequate assurance that there is compliance with the Public Spending Code to-date.

## **6.2 TEN-T Priority Route Improvement - Donegal**

**Value: €915,000,000**

**Percentage of Inventory: 22.5%**

### **6.2.1 Summary and Conclusions**

The objectives of the TEN-T Priority Route Improvement Project are to enhance regional accessibility and geographic integration to and within the Northwest and enhance all Ireland connectivity, whilst delivering improved journey times and road safety.

The key activities are obtaining TII/ Departmental approval for each phase of the project, Project Appraisal, procurement of consultancy services and works, conducting environmental assessments, construction, land acquisition by compulsory purchase orders, project management and post project review.

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

The procedures and controls in place for the management and governance of the TEN-T Project provide adequate assurance that there is compliance with the Public Spending Code/ Infrastructure Guidelines to-date.

## **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.

**Appendix A – Housing Loans Income Collection Process**

**Donegal County Council  
Internal Audit Department**



**Public Spending Code for 2024**

**Local Authority Quality Assurance**

**PSC 24/01 – Housing Loans Income Collection Process**

May, 2025

## **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 2025 was the:

### **Housing Loans – Income Collection Process**

|                                  |   |
|----------------------------------|---|
| Project:                         | Housing Loans – Income Collection Process |
| Start Date:                      | January 2024                              |
| Responsible Body:                | Donegal County Council                    |
| Category:                        | Current expenditure                       |
| Total value of scheme:           | €1,658,879                                |
| Value of Revenue 2024 Inventory: | €182,207,493                              |
| % of in-depth review:            | 0.72%                                     |

## **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**

Donegal County Council, (DCC) offer Housing Loans to individuals, subject to certain conditions, who wish to purchase a house or to build a house but are unable to procure a loan from a private lending institution. DCC's Income Collection Unit currently have 3 full time personnel assigned to manage the collection of income from all active Housing Loans.

This review primarily focussed on assessing controls in place around the Housing loan accrual and repayment process including the management of those Loans in arrears, to provide reasonable assurance that the objectives are being achieved and to ensure compliance with the Public Spending Code.

## Quality Assurance – In Depth Check

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### Section A: Introduction

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

| Programme or Project Information |   |
|----------------------------------|---|
| <b>Name</b>                      | Donegal County Council Housing Loan Income Collection Process   |
| <b>Detail</b>                    | Donegal County Council's Income Collection Unit manages the administration of all Housing Loan accruals and repayments. This includes the management of all Housing Loans in arrears in line with the Mortgage Arrears Resolution Process |
| <b>Responsible Bodies</b>        | Department of Housing, Local Government and Heritage/<br>Housing Agency<br>Donegal County Council (Finance Directorate)   |
| <b>Current Status</b>            | Current Expenditure being incurred  |
| <b>Start Date</b>                | January, 2024   |
| <b>End Date</b>                  | Ongoing   |
| <b>Overall Cost</b>              | €1,658,879  |

### Project Description

Donegal County Council's Income Collection Unit manages the administration of all Housing Loan accruals and repayments including dealing with those customers whose mortgage loans are in arrears.

In January 2022, the Local Authority Home Loan, (LAHL) was launched as part of Housing for All for first time buyers and Fresh Start applicants. The scheme is for the purchase of new or second-hand residential properties and for self-builds. The finance for these loans is provided through the Housing Finance Agency (HFA). There were 313 active loans that had been issued by DCC at 31 December 2024.

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### Section B - Step 1: Logic Model Mapping

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| Objectives  | Inputs   | Activities   | Outputs  | Outcomes  |
|---|--|--|--|---|
| <ul style="list-style-type: none"> <li>To enable citizens to purchase their own home or carry out extensive repairs on an existing property.</li> <li>Maximise income due to the Council from Housing Loans and reduce mortgage arrears.</li> <li>Efficiently administer the accrual and repayment of all Housing Loans.</li> </ul> | <ul style="list-style-type: none"> <li>Completed Loan applications with relevant supporting documentation</li> <li>Agresso System Loan Master Module</li> <li>Staff Resources in the Finance Directorate, Income Collection Unit.</li> <li>Specialist advice from DCC solicitors, when required.</li> <li>Housing Agency Guidance Documents and Income Collection Unit Process Notes.</li> </ul> | <ul style="list-style-type: none"> <li>Check that all relevant documentation is complete.</li> <li>Setup of new loans on Loan Master module and setup of new housing loan debtor on Agresso debtors module.</li> <li>Monthly loan instalment accrual process is run</li> <li>Closing runout loans on Agresso Loan Master module.</li> <li>Completion of year end reconciliation between Loan Master and the General Ledger by Finance Team.</li> <li>Arrears report is run on a monthly basis to facilitate debt recovery activity.</li> </ul> | <ul style="list-style-type: none"> <li>Income from Housing Loans.</li> <li>DCC Loans with Housing Finance Agency are discharged</li> <li>Loans to DCC Housing Loan customers are redeemed</li> </ul> | <ul style="list-style-type: none"> <li>Income from Housing Loans is maximised which in turn helps to fund all DCC services</li> <li>Enables members of the public to source affordable housing and increases home ownership rates in County Donegal.</li> </ul> |

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for The Housing Loans Income Collection process. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

### Description of Programme Logic Model

**Objectives:** To administer the setup, monthly accrual and repayment of all new and existing Housing Loans including the management of all Loans in Arrears.

**Inputs:** Completed and approved loan applications are sent by staff in the Housing Directorate to the Income Collection Unit who then setup the Loan on the Loan Master module of Agresso. All loans are then managed through the Agresso financial system by the staff in Income Collection Unit.

Funding is drawn down by DCC from the Housing Agency to facilitate the initial House purchase

**Activities:** There are a number of key activities involved in ensuring income from Housing Loans is collected in an effective and efficient manner:

- Checking applications and associated documentation received from the Housing Directorate to ensure all necessary information and approvals have been received.
- New loans are setup on the Loan Master Module on Agresso and a new customer account is added to the debtors' module by Income Collection Staff.
- Staff in the Income Collection Unit run the Housing Loan Accrual process on a monthly basis.
- Ensuring redeemed loans are closed on the Loan Master module of Agresso and that the Finance Team are informed to settle the corresponding loan with the Housing Finance Agency
- Income Collection Unit, (ICU) staff run the Arrears Report on a monthly basis and engage with customers who are in arrears to improve repayment levels.

**Outputs:** The outputs are income from Housing Loans customers as well as the redemption of loans to customers and loans from the Housing Agency.

**Outcomes:** Effective execution of this process ensures that income from Housing Loans is maximised while ensuring increased levels of home ownership in Donegal.

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## Section B - Step 2: Summary Timeline of Programme

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The following section tracks the processes involved in the collection of Income from Housing Loans by staff in the Finance Directorate.

|                           |   |
|---------------------------|---|
| New Loan Setup            | Relevant staff in the ICU of the Finance Department receive the documentation/ approved application from the Housing Directorate, and setup the loan on the Loan Master module of Agresso once a checklist is completed to ensure all is in order. The Loan customers are also setup on the debtors' module of Agresso. |
| Start of each month       | On a monthly basis, staff in the ICU run the monthly accrual process which posts the loan instalments to each debtor's account. Repayments are processed automatically depending on the method of repayment to pay down the loan on an ongoing basis, (for example by direct debit).                                    |
| Mid month, (post accrual) | Once the monthly accrual process and associated reporting has been completed, staff in the ICU run the monthly arrears report. This report is   |

|                 |  |
|-----------------|--|
|                 | then analysed by staff in the ICU and the relevant customer accounts are identified for further arrears recovery activity.   |
| Loan Redemption | Once the customer has redeemed the loan or it has run-out, staff in the ICU close the Loan on the Loan Master module and notify the customer accordingly. Staff in the ICU then inform Finance Team so they can redeem the corresponding loan with the Housing Finance Agency. |

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### Section B - Step 3: Analysis of Key Documents

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The following section reviews the key documentation related to the administration of the Housing Loans Income Collection process in Donegal County Council.

|   | Project/Programme Key Documents  |  |
|---|--|--|
|   | Title  | Details  |
| 1 | Mortgage Arrears Resolution Process, (MARF) Toolkit                            | Procedure introduced by Central Bank of Ireland in their Code of Conduct on Mortgage Arrears |
| 2 | Housing Loans Manual   | User Manual for Staff in the ICU in respect of the administration of Housing Loans           |
| 3 | Housing Circular 32 of 2023 – Local Authority Mortgage to Rent Scheme, (LAMTR) | Details the parameters to be applied by Local Authorities for LAMTR scheme                   |
| 4 | Shared Ownership Restructuring Guide, (April 2016)                             | Guidance document for Local Authorities for Restructuring Shared Ownership Loans in Arrears. |
| 5 | Credit Reporting Act 2013  | Act that establishes a Central Credit Register in Ireland                                    |

#### Key Document 1: Mortgage Arrears Resolution Process, (MARF) Toolkit (August 2017)

The MARF toolkit is a useful guide on dealing with Mortgage Arrears for Local Authorities. It sets out the steps that the Local Authority and the customer must follow when dealing with a Mortgage Loan that has fallen into arrears.

## **Key Document 2: Housing Loans Manual**

This is an internal DCC user guide that sets out in the necessary detail the steps required to complete the key tasks involved with the administration of Housing Loans.

## **Key Document 3: Housing Circular 32 of 2023 – Local Authority Mortgage to Rent, (LAMTR) Scheme**

This circular outlines the parameters for LAMTR to be applied by all local authorities and details the funding arrangements that underpin the scheme.

## **Key Document 4: Shared Ownership Restructuring Guide**

This guide sets out the conditions required to be met by customers and the steps to be followed by Local Authorities in restructuring Shared Ownership Loans that have fallen into arrears.

## **Key Document 5: Credit Reporting Act 2013**

This act makes provision for the establishment of a Central credit register for the holding of information about credit agreements and the parties to them as well as the information to be provided by credit institutions for entry on the register.

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### **Section B - Step 4: Data Audit**

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The following section details the data audit that was carried out on the Housing Loans Income Collection Process in Donegal County Council in 2024. It evaluates whether appropriate data is available for the future evaluation of the programme.

| <b>Data Required</b>                      | <b>Use</b>  | <b>Availability</b>   |
|---|---|---|
| Relevant Guidance and Procedures Manuals  | To determine the guidelines and procedures in place for the Housing Loans Income Collection process | Yes – available from relevant staff in the Finance Directorate.                 |
| Mortgage Loan Applications and associated | To assess a sample of new and existing mortgages to ensure they have been                           | Yes – This information is available on the Loan Master module of Agresso and in |

|   |   |   |
|---|---|---|
| documentation and approvals   | setup correctly on Agresso and that the interest rate, loan principal amount and other key information is correct.  | hard copy files stored in the Finance Directorate.  |
| Arrears Reports, repayment arrangements and Outstanding Loan Balances | To ensure arrears recovery activity is ongoing and Loan Arrears are being managed and recovered in a timely fashion | Yes - These are available on Agresso, saved on the Loans shared drive or available on the Ascendas portal under the relevant customer number. |

### **Data Availability and Proposed Next Steps**

DCC utilises the Agresso financial system to manage housing loans. The Income Collection Unit also keep physical files to record details in relation to the customer loans and any arrears activity/ agreements.

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

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## **Section B - Step 5: Key Evaluation Questions**

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The following section looks at the key evaluation questions for Donegal County Council's Housing Loans Income Collection Process based on the findings from the previous sections of this report.

### **Does the delivery of the 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 process around the collection of income from housing loans 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 is available to enable the Housing Loans Income Collection process to be evaluated at a later date if required.

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

It was found in a number of loan cases examined that long delays and a lack of progress resulted after these cases were referred to DCC's previous preferred provider of legal services and requests for updates from HLICU staff were often not responded to.

It was recommended that Management write to the previous provider of legal services requesting that all cases previously referred to them be progressed in a timely fashion with a suggestion that these cases be referred to the new provider of legal services for appropriate action if sufficient progress was not made.

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### **Section: In-Depth Check Summary**

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The following section presents a summary of the findings of the in-depth check on the Housing Loans Income Collection process within Donegal County Council.

#### **Summary of In-Depth Check**

The objective of this programme is to maximise income due to Donegal County Council from Housing Loans and reduce arrears.

The key activities undertaken include checking relevant applications to ensure all documents and approvals were obtained, the setup of new loans on Agresso, processing the monthly loan accruals, running the monthly arrears reports and closing loans that have been redeemed/ run out.

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 procedures in place for the management and governance of the housing loan income collection process provide adequate assurance that there is compliance with the Public Spending Code to-date.

**Appendix B – TEN-T Priority Route Improvement - Donegal**

**Donegal County Council  
Internal Audit Department**



**Public Spending Code for 2024**

**Local Authority Quality Assurance**

**PSC 24/02 – TEN-T PRIORITY ROUTE IMPROVEMENT - DONEGAL**

May, 2025

### **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 2025 was the:

#### **TEN-T Priority Route Improvement - Donegal**

|                                  |   |
|----------------------------------|---|
| Project:                         | TEN-T Priority Route Improvement - Donegal                |
| Start Date:                      | 2015  |
| Responsible Body:                | Transport Infrastructure Ireland & Donegal County Council |
| Category:                        | Capital Expenditure being incurred                        |
| Total value of scheme:           | €915,000,000  |
| Value of Revenue 2024 Inventory: | €2,759,083,270  |
| % of in-depth review:            | 22.5%   |

### **Section B: Evaluation**

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.

### **Section C: Summary and Conclusions**

The Trans European Transport Network, (TEN-T) is a selection of strategic transport corridors throughout the European Union (EU). In County Donegal, sections of the National Primary roads (N13, N14 and N15) form part of the TEN-T Priority Route Improvement Project. The objectives of the Project are to improve the strategic road network in Donegal as well as improve journey times, sustainable and active travel and accessibility to employment in regional and national centres.

Internal Audit found that the processes and controls in place have ensured that to date the project is being carried out in adherence to Public Spending Code/ Infrastructure guidelines.



## Quality Assurance – In Depth Check

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### Section A: Introduction

---

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

| Programme or Project Information |  |
|----------------------------------|--|
| <b>Name</b>                      | TEN-T Priority Route Improvement – Donegal<br>N15 Ballybofey – Stranorlar Urban Region<br>N56/N13 Letterkenny to Manorcunningham<br>N14 Manorcunningham to Lifford/Strabane/A5 link.                                     |
| <b>Detail</b>                    | The TEN-T Priority Route Improvement Project is a capital investment programme to develop an efficient Multimodal Transport solution that provides a safe, connected, high quality transport network for all road users. |
| <b>Responsible Bodies</b>        | Transport Infrastructure Ireland<br>Donegal County Council   |
| <b>Current Status</b>            | Capital Expenditure being incurred   |
| <b>Start Date</b>                | 2015   |
| <b>End Date</b>                  | Ongoing  |
| <b>Overall Cost</b>              | €915,000,000   |

### Project Description

The TEN-T Priority Route Improvement Project is a capital investment programme to develop an efficient Multimodal Transport solution that provides a safe, connected, high quality transport network for all road users.

The Project has been split into 3 sections; Section 1 involves the creation of a bypass of the Ballybofey/ Stranorlar urban areas. Section 2 includes route realignment and the creation of an urban bypass on the Letterkenny to Manorcunningham road and Section 3 involves the creation of an urban bypass and route realignment on the Manorcunningham to Lifford/ Strabane route.

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### Section B - Step 1: Logic Model Mapping

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As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for the TEN-T Priority Route Improvement Project Donegal. 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"><li>• Enhance regional accessibility and geographic integration to and within the Northwest</li><li>• Facilitate sustainable compact growth in Letterkenny and Key Towns.</li><li>• Enhance All-Island Connectivity within the Northwest City Region</li><li>• Contribute to climate action goals through improved sustainable travel</li><li>• Provide a safe and efficient transport network in the northwest for all users.</li></ul> | <ul style="list-style-type: none"><li>• Design Standards</li><li>• Capital Funding</li><li>• Sponsoring Authority Resources (Donegal County Council)</li><li>• Approving Authority Resources (TII)</li><li>• Consultancy services to support design and approval</li></ul> | <ul style="list-style-type: none"><li>• Department Approval</li><li>• Project Appraisal</li><li>• Procurement of Technical Consultants</li><li>• Project Management</li><li>• Design and Environmental Assessments</li><li>• Compulsory Purchase Order</li><li>• Construction of Project</li><li>• Post Project Review</li></ul> | <ul style="list-style-type: none"><li>• Improved and newly constructed transport network for all road users</li><li>• 8 Park &amp; Share/ Ride facilities incorporating other facilities eg EV Charging</li><li>• Greater integration of road and bus services</li><li>• Provision of significant, safe, connected walking and cycling infrastructure</li><li>• Measures to support integration with the natural environment along the scheme such as landscaping</li><li>• Improved accessibility and enhanced mobility</li><li>• Connectivity by high quality transport infrastructure</li></ul> | <ul style="list-style-type: none"><li>• High Quality Transport Network with seamless modal integration</li><li>• Improved accessibility in the Northwest</li><li>• Improved Integration of the Northwest to rest of Ireland, Northern Ireland and to Europe</li><li>• Improved journey time and journey time reliability, including public transport</li><li>• Modal shift away from private car to public transport and active modes</li><li>• Improved overall safety of the transport network for all road users</li><li>• Increased access to employment and education</li></ul> |

|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  | <ul style="list-style-type: none"> <li>• New active travel infrastructure</li> <li>• Improved urban realm and reduced impact of transport on the natural environment.</li> <li>• Separation of strategic traffic from local traffic through towns, villages and communities and relieving congestion.</li> </ul> |
|--|--|--|--|--|

**Description of Programme Logic Model**

**Objectives:** To enhance regional accessibility and geographic integration to and within the Northwest and enhance all Ireland connectivity. The project also aims to improve the safety of the road network whilst contributing to DCC’s climate action goals.

**Inputs:** The primary inputs to the programme are the capital funding which will be provided by Transport Infrastructure Ireland as well as the expertise and technical knowledge of external consultants and staff in both DCC and the TII.

**Activities:** The key activities of the project are as follows, (Internal Audit note that although both the TII Project Management Guidelines and the Infrastructure Guidelines now require a Strategic Assessment Report to be prepared for all projects, the TEN-T had already passed Gate 0 before this requirement was introduced).

- Obtaining TII approval for each Decision Gate.
- Project Appraisal
- Procurement of consultants and works.
- Project Management
- Acquiring the necessary lands by compulsory purchase orders

- Post project review process

**Outputs:** Having carried out the above activities using the inputs, the outputs of the TEN-T project will be the delivery of a multi-modal improved transport network with greater accessibility for all road users.

**Outcomes:** The expected outcome is the delivery of a high quality transport network in the Northwest leading to greater integration with the rest of Ireland and Europe. The improved network will lead to increased safety levels for all road users whilst helping to drive a shift away from private car usage to public transport and active modes of travel.

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### Section B - Step 2: Summary Timeline of Programme

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The following section tracks the TEN-T Priority Route Improvement Project from inception to current status in terms of major project milestones.

|               |   |
|---------------|---|
| February 2015 | TEN-T Route Corridor Needs Study: Donegal County Council, (DCC) commission an external engineering firm to carry out a high-level Corridor Needs study on the TEN-T Transport corridor within County Donegal.                                 |
| May 2016      | DCC launch a tender competition for the provision of multi-disciplinary Engineering and Other Specialised Consultancy Services for the TEN-T Priority Route Improvement Project Donegal   |
| November 2016 | Transport Infrastructure Ireland, (TII) approve the appointment of RPS HB Joint Venture for the provision of Consultancy services for the TEN-T Priority Route Improvement scheme following a request from the National Roads Office and DCC. |
| December 2019 | TII approve DCC's request to progress the TEN-T Project from Phase 1, (Concept and Feasibility) to Phase 2, (Option Selection) of the TII Project Management Guidelines   |
| December 2019 | TII approve DCC's request to progress the TEN-T Project from Phase 2, (Option Selection) to Phase 3, (Design and Environmental Evaluation) of the TII Project Management Guidelines.  |
| June 2023     | The Donegal National Roads Office submit the Preliminary Business Case to TII requesting Gate 1 Approval in principle from the Approving Authority in line with the Public Spending Code.   |
| July 2024     | Department of Transport grants approval in principle for the Donegal TEN-T Project to proceed, (Approval Gate 1) in line with the Requirements of the Infrastructure Guidelines.  |

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### Section B - Step 3: Analysis of Key Documents

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The following section reviews the key documentation related to the administration of the TEN-T Priority Route Improvement Project, Donegal in Donegal County Council.

|   | <b>Project/Programme Key Documents</b>              |   |
|---|---|---|
|   | <b>Title</b>  | <b>Details</b>  |
| 1 | TII Project Management Guidelines                   | This is a TII procedures documents that provides a framework for the development and delivery of National Road Capital Projects               |
| 2 | TII Project Appraisal Guidelines                    | TII procedural document for the Project Appraisal process and associated deliverables for each stage in the progress of Major Roads Projects. |
| 3 | TEN-T Route Corridor Needs Study                    | Feasibility report to prioritise investment in improving the TEN-T road network in Co. Donegal  |
| 4 | TII Approval Letter for TEN-T Project Consultants   | Letter approving appointment of engineering firm to provide consultancy services for TEN-T Project.   |
| 5 | TII Phase 2 Approval Letter                         | Letter from the TII approving progression from Phase 1 to Phase 2 of the Project  |
| 6 | TII Phase 3 Approval Letter                         | Letter from the TII approving progression from Phase 2 to Phase 3 of the Project  |
| 7 | Preliminary Business Case and associated appendices | Preliminary Business Case for the TEN-T Priority Route Improvement Project, Donegal   |
| 8 | Approval Letter for Approval Gate 1                 | Letter from the Department of Transport to the TII confirming approval in principle for the Donegal TEN-T Project                             |
| 9 | Steering Group Minutes                              | A record of the Project Management Team's review of progress against the required deliverables throughout the project phases.                 |

### **Key Document 1: TII Project Management Guidelines**

This document provides a framework for a phased approach to the management and delivery of National Road, Greenway, Active Travel and Public Transport Capital Projects.

### **Key Document 2: TII Project Appraisal Guidelines**

This document issued by the TII sets out the role of organisations and people in the appraisal process of project planning and it outlines the key project appraisal deliverables required for each phase of the project.

### **Key Document 3: TEN-T Route Corridor Needs Study**

The TEN-T Corridor Needs Study is a feasibility report that outlines the scope and pre-appraisal for the entire TEN-T Corridor in Donegal and prioritises the sections for improvement.

### **Key Document 4: TII Approval Letter for TEN-T Project Consultants**

This was a letter from the TII to the National Roads Office approving the appointment of the consultants for the TEN-T project.

### **Key Document 5: TII Phase 2 Approval Letter**

This was a letter from the TII to DCC approving the council's request to progress the TEN-T Project from Phase 1, (Concept and Feasibility) to Phase 2, (Option Selection) of the TII Project Management Guidelines

### **Key Document 6: TII Phase 3 Approval Letter**

This was a letter from the TII to DCC approving the council's request to progress the TEN-T Project from Phase 2, (Option Selection) to Phase 3, (Design and Environmental Evaluation) of the TII Project Management Guidelines

### **Key Document 7: Preliminary Business Case**

This document and its appendices present the Preliminary Business Case for the TEN-T Priority Route Improvement Project, Donegal outlining the rationale behind and justification for the project. It sets out how the project provides best value for money to the Exchequer as well as options appraisal and the expected programme for implementation.

### **Key Document 8: Approval Letter for Approval Gate 1**

This letter from the Department of Transport to the Chief Executive of the TII confirms the Department's approval in principle for the Donegal TEN-T Project, (Approval Gate 1).

### **Key Document 9: Minutes of Steering Group Meetings**

These are records of Steering Group Meetings held with the TII as the scheme progresses.

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#### **Section B - Step 4: Data Audit**

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The following section details the data audit that was carried out on the TEN-T Priority Route Improvement Project, Donegal. It evaluates whether appropriate data is available for the future evaluation of the programme.

| <b>Data Required</b>  | <b>Use</b>   | <b>Availability</b>   |
|---|--|---|
| Cost- Benefit Analysis and other Project Appraisal documents including options analysis | To ascertain details of the costs involved and the estimated benefits arising from the Project and to ensure that the best value for money was achieved through detailed options analysis. | Sharefile provided by NRO   |
| Risk Register   | Obtaining an overview of potential risks involved in the project and mitigating controls to minimize their impact  | Sharefile provided by NRO   |
| Steering Group Minutes  | To ensure the Project Management Team effectively manage the project and the associated key risks as the various phases of works are implemented   | A sample of steering group minutes was provided by the NRO via Sharefile. |

### **Data Availability and Proposed Next Steps**

All appropriate data is available for the future evaluation of the project if required and is located at the National Roads Office in Donegal County Council.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for TEN-T Priority Route Improvement Project Donegal based on the findings from the previous sections of this report.

**Does the delivery of the 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 TEN-T Project provide adequate assurance that there is compliance with the Public Spending Code/ Infrastructure Guidelines 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 is available to enable the TEN-T Project to be evaluated at a later date if required.

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

No recommendation.



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## Section: In-Depth Check Summary

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The following section presents a summary of the findings of the in-depth check on the TEN-T Priority Route Improvement Project Donegal.

### Summary of In-Depth Check

The objectives of the TEN-T Priority Route Improvement Project are to enhance regional accessibility and geographic integration to and within the Northwest and enhance all Ireland connectivity, whilst delivering improved journey times and road safety.

The key activities are obtaining TII/ Departmental approval for each phase of the project, Project Appraisal, procurement of consultancy services and works, conducting environmental assessments, construction, land acquisition by compulsory purchase orders, project management and post project review.

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

The procedures and controls in place for the management and governance of the TEN-T Project provide adequate assurance that there is compliance with the Public Spending Code/ Infrastructure Guidelines to-date.

| Expenditure being Considered - Greater than €0.5m (Capital and Current) |                   |  |   |   |  |                                |                   |
|---|-------------------|--|---|---|--|--------------------------------|-------------------|
| Project/Scheme/Programme Name   | Short Description | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant ) | Capital Expenditure Amount in Reference Year (Grant ) | Project/Programme Anticipated Timeline | Projected Lifetime Expenditure | Explanatory Notes |
| <b>Housing and Building</b>   |                   |  |   |   |  |                                |                   |
| HOUSING CAPITAL PROGRAMME   | Housing           | € -  | € -   | € -   | 3 years                                | €304,000,000                   |                   |
| 34 UNITS CARRIGART (TK 46/18)   | Housing           | € -  | € -   | € -   | 5 Years                                | €9,500,000                     |                   |
| 25 UNITS LETTERKENNY (TK 15/18)   | Housing           | € -  | € -   | € -   | 5 Years                                | €7,500,000                     |                   |
| NASMOR HOUSING DEVELOPMENT, LETTERKENNY                                 | Housing           | € -  | € -   | € -   | 6 Years                                | €4,600,000                     |                   |
| ARDARA PHASE 3 20 UNITS   | Housing           | € -  | € -   | € -   | 5 Years                                | €5,000,000                     |                   |
| KILLYBEGS 16 UNITS HCD 01/22  | Housing           | € -  | € -   | € -   | 5 Years                                | €4,200,000                     |                   |
| CARRIGART 8 UNITS HCL 02/17   | Housing           | € -  | € -   | € -   | 5 Years                                | €2,400,000                     |                   |
| LAGHEY 2 UNITS HCD 02/22  | Housing           | € -  | € -   | € -   | 3 years                                | €1,000,000                     |                   |
| GLENCOLMCILLE 5 UNITS   | Housing           | € -  | € -   | € -   | 3 Years                                | €1,500,000                     |                   |
| KILCAR 5 UNITS  | Housing           | € -  | € -   | € -   | 3 Years                                | €1,500,000                     |                   |
| DUNKINEELY 16 UNITS   | Housing           | € -  | € -   | € -   | 3 Years                                | €4,800,000                     |                   |
| BALLINTRA 8 UNITS   | Housing           | € -  | € -   | € -   | 3 Years                                | €2,400,000                     |                   |
| TAMNEY 10 UNITS   | Housing           | € -  | € -   | € -   | 3 Years                                | €2,800,000                     |                   |
| ST JOHNSTON 30 UNITS  | Housing           | € -  | € -   | € -   | 3 Years                                | €10,000,000                    |                   |
| STRANORLAR (FIRE STATION) 8 UNITS                                       | Housing           | € -  | € -   | € -   | 3 Years                                | €2,500,000                     |                   |
| KERRYKEEL 5 UNITS   | Housing           | € -  | € -   | € -   | 3 Years                                | €1,500,000                     |                   |
| MOVILLE 24 UNITS  | Housing           | € -  | € -   | € -   | 3 Years                                | €7,500,000                     |                   |
| MILLBRAE STRANORLAR 20 UNITS  | Housing           | € -  | € -   | € -   | 3 Years                                | €6,500,000                     |                   |
| FINTOWN 15 UNITS  | Housing           | € -  | € -   | € -   | 3 Years                                | €3,800,000                     |                   |
| TK LETTERKENNY 90 UNITS   | Housing           | € -  | € -   | € -   | 4 years                                | €27,000,000                    |                   |
| TK CREESLOUGH 11 UNITS  | Housing           | € -  | € -   | € -   | 3 Years                                | €3,500,000                     |                   |
| TK 05/23 MANORCUNNINGHAM 12 UNITS                                       | Housing           | € -  | € -   | € -   | 3 Years                                | €4,500,000                     |                   |
| TK LETTERKENNY 200 UNITS (WINDYHALL)                                    | Housing           | € -  | € -   | € -   | 4 years                                | €62,000,000                    |                   |
| TK LETTERKENNY 28 UNITS   | Housing           | € -  | € -   | € -   | 3 years                                | €8,400,000                     |                   |
| TK 18/18 MOVILLE 35 UNITS   | Housing           | € -  | € -   | € -   | 3 years                                | €8,000,000                     |                   |
| TK 06/23 CHAPEL ROAD DUNGLOE 31 UNITS                                   | Housing           | € -  | € -   | € -   | 3 years                                | €9,000,000                     |                   |
| TK 11/23 OLDTOWN  | Housing           | € -  | € -   | € -   | 3 years                                | €7,800,000                     |                   |
| TK 07/23 KILDERRY MUFF 38 UNITS   | Housing           | € -  | € -   | € -   | 3 years                                | €11,000,000                    |                   |
| TK 08/23 AN FAL CARRACH   | Housing           | € -  | € -   | € -   | 2 years                                | €7,000,000                     |                   |

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

| Project/Scheme/Programme Name                    | Short Description | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant ) | Capital Expenditure Amount in Reference Year (Grant ) | Project/Programme Anticipated Timeline | Projected Lifetime Expenditure | Explanatory Notes |
|--|-------------------|--|---|---|--|--------------------------------|-------------------|
| TK 03/23 COLLEGE FARM ROAD                       | Housing           | € -  | € -   | € -   | 3 years                                | €4,500,000                     |                   |
| TK 10/23 MALIN RD CARNDONAGH                     | Housing           | € -  | € -   | € -   | 3 years                                | €15,500,000                    |                   |
| TK 12/23 LIFFORD APARTMENTS                      | Housing           | € -  | € -   | € -   | 2 years                                | €6,000,000                     |                   |
| TK 09/23 LUDDEN, BUNCRANA                        | Housing           | € -  | € -   | € -   | 3 years                                | €6,800,000                     |                   |
| DERRYBEG 12 UNITS                                | Housing           | € -  | € -   | € -   | 3 years                                | €3,500,000                     |                   |
| ARD NA GLAISE KILMACRENNAN                       | Housing           | € -  | € -   | € -   | 3 years                                | €6,000,000                     |                   |
| GLENFIN LINK (MULRINES) 8 UNITS                  | Housing           | € -  | € -   | € -   | 4 years                                | €2,400,000                     |                   |
| RESPOND FAIRHILL LODGE DUNGLOE                   | Housing           | € -  | € -   | € -   | 2 years                                | €1,052,019                     |                   |
| ARDAN RUA KILLYLASTIN                            | Housing           | € -  | € -   | € -   | 3 years                                | €7,816,200                     |                   |
| LOUGH FERN HEIGHTS MILFORD                       | Housing           | € -  | € -   | € -   | 1 year                                 | €1,218,438                     |                   |
| ENERGY EFFICIENCY RETROFITTING PROG 2025 ALL MDS | Housing           | € -  | € -   | € -   | 1 year                                 | €5,644,000                     |                   |
|  |                   |  |   |   |  |                                |                   |
|  |                   |  |   |   |  |                                |                   |
| Housing Rent and Tenant Purchase Administration  |                   | € 594,153                                    |   |   |  |                                |                   |
| RAS and Leasing Programme                        |                   | € 1,098,661                                  |   |   |  |                                |                   |
| Housing Grants - Croí Conaithe                   |                   | € 6,002,848                                  |   |   |  |                                |                   |
|  |                   |  |   |   |  |                                |                   |
|  |                   |  |   |   |  |                                |                   |
| <b>Road Transportation and Safety</b>            |                   |  |   |   |  |                                |                   |
| N13 LURGYBRACK TO LISTILLION                     | Pavement scheme   | € -  | € -   | € -   | 1 year                                 | €2,215,000                     |                   |
| N15 LISCOOLEY TO CASTLEFIN                       | Pavement scheme   | € -  | € -   | € -   | 1 year                                 | €2,100,000                     |                   |
| N56 ARDARA TO DOOHILL                            | Pavement scheme   | € -  | € -   | € -   | 1 year                                 | €1,300,000                     |                   |
| MULRINES LINK ROAD BALLYBOFEY                    | Link Road         | € -  | € -   | € -   | 3 years                                | €500,000                       |                   |
| BUNCRANA INNER RELIEF ROAD                       | Relief Road       | € -  | € -   | € -   | 4 years                                | €2,000,000                     |                   |
| ACTIVE TRAVEL LK Convent Rd                      | Active Travel     | € -  | € -   | € -   | 2 years                                | €500,000                       |                   |
| ACTIVE TRAVEL LK Circular Rd                     | Active Travel     | € -  | € -   | € -   | 2 years                                | €1,000,000                     |                   |
| ACTIVE TRAVEL LK Ballyraine Rd                   | Active Travel     | € -  | € -   | € -   | 2 years                                | €1,000,000                     |                   |
| ACTIVE TRAVEL High Rd                            | Active Travel     | € -  | € -   | € -   | 2 years                                | €1,000,000                     |                   |
| ACTIVE TRAVEL Old Farm Rd                        | Active Travel     | € -  | € -   | € -   | 2 years                                | €1,000,000                     |                   |
| ACTIVE TRAVEL Ballymacool Rd                     | Active Travel     | € -  | € -   | € -   | 2 years                                | €1,000,000                     |                   |

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

| Project/Scheme/Programme Name                                 | Short Description | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant ) | Capital Expenditure Amount in Reference Year (Grant ) | Project/Programme Anticipated Timeline | Projected Lifetime Expenditure | Explanatory Notes |
|---|-------------------|--|---|---|--|--------------------------------|-------------------|
| ACTIVE TRAVEL Oatfield Roundabout                             | Active Travel     | € -  | € -   | € -   | 2 years                                | €1,000,000                     |                   |
| ACTIVE TRAVEL Twin Towns Railway                              | Active Travel     | € -  | € -   | € -   | 2 years                                | €500,000                       |                   |
| LOGUE'S BRIDGE  | Bridges           | € -  | € -   | € -   | 2 years                                | €3,000,000                     |                   |
| ALTER BRIDGE  | Bridges           | € -  | € -   | € -   | 2 years                                | €500,000                       |                   |
| DROMORE FOOTBRIDGE  | Bridges           | € -  | € -   | € -   | 2 years                                | €500,000                       |                   |
|   |                   |  |   |   |  |                                |                   |
|   |                   |  |   |   |  |                                |                   |
| Regional Road - Maintenance and Improvement                   |                   | € 1,483,898                                  |   |   |  |                                |                   |
| Local Road - Maintenance and Improvement                      |                   | € 2,351,677                                  |   |   |  |                                |                   |
|   |                   |  |   |   |  |                                |                   |
| <b>Water Services</b>   |                   |  |   |   |  |                                |                   |
| <b>N/A</b>  |                   |  |   |   |  |                                |                   |
|   |                   |  |   |   |  |                                |                   |
| <b>Development Management</b>                                 |                   |  |   |   |  |                                |                   |
| COMMUNITY RECOGNITION FUND 2024                               |                   | € -  | € -   | € -   | 1 Year                                 | €3,000,000                     |                   |
| T&V CONVOY RAILWAY PARK                                       |                   | € -  | € -   | € -   | 2 Years                                | €500,000                       |                   |
| CARRIGART-DOWNINGS WALKWAY                                    |                   | € -  | € -   | € -   | 2 Years                                | €1,000,000                     |                   |
| MALIN HEAD PHASE 3  |                   | € -  | € -   | € -   | 6 years                                | €15,000,000                    |                   |
| PEACEPLUS   |                   | € -  | € -   | € -   | 5 years                                | €4,218,281                     |                   |
| PEACEPLUS DRUMBOE COMMUNITY PARK PLAYGROUND                   |                   | € -  | € -   | € -   | 5 years                                | €500,000                       |                   |
| PEACEPLUS THE MALL BALLYSHANNON PLAYGROUND                    |                   | € -  | € -   | € -   | 5 years                                | €500,000                       |                   |
| PEACEPLUS GLENCAR OUTDOOR COMMUNITY RECREATION FACILITY       |                   | € -  | € -   | € -   | 5 years                                | €500,000                       |                   |
| PEACEPLUS NEWTOWNCUNNINGHAM MUGA SENSORY GARDEN AND CANOPY SP |                   | € -  | € -   | € -   | 5 years                                | €500,000                       |                   |
| CREESLOUGH COMMUNITY REGENERATION PROJECT                     |                   | € -  | € -   | € -   | 2 years                                | €13,000,000                    |                   |
| DUNGLOE REGENERATION  |                   | € -  | € -   | € -   | 2 Years                                | €1,000,000                     |                   |
| RATHMULLAN REGENERATION                                       |                   | € -  | € -   | € -   | 2 Years                                | €1,000,000                     |                   |
|   |                   |  |   |   |  |                                |                   |
| <b>Environmental Services</b>                                 |                   |  |   |   |  |                                |                   |
| Operation of Fire Service                                     |                   | € 1,763,355                                  |   |   |  |                                |                   |
|   |                   |  |   |   |  |                                |                   |

| Expenditure being Considered - Greater than €0.5m (Capital and Current)   |                   |  |   |   |  |                                |                   |
|---|-------------------|--|---|---|--|--------------------------------|-------------------|
| Project/Scheme/Programme Name   | Short Description | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant ) | Capital Expenditure Amount in Reference Year (Grant ) | Project/Programme Anticipated Timeline | Projected Lifetime Expenditure | Explanatory Notes |
| <b>Recreation and Amenity</b>   |                   |  |   |   |  |                                |                   |
| DONEGAL TOWN LIBRARY  |                   | € -  | € -   | € -   | 5 years                                | €4,500,000                     |                   |
| BIOMASS BURNER AT AURA LETTERKENNY SSRH   |                   | € -  | € -   | € -   | 1 year                                 | €500,000                       |                   |
| WATERWORLD REFURB CHANGING/ENTRANCE   |                   | € -  | € -   | € -   | 1 year                                 | €500,000                       |                   |
| PATHFINDER ENERGY PROJECT 5 LOCATIONS - WATERWORLD  |                   | € -  | € -   | € -   | 2 years                                | €2,500,000                     |                   |
| CFRAMS - DONEGAL & LETTERKENNY  |                   | € -  | € -   | € -   | 7 years                                | €29,025,000                    |                   |
| LURGANBOY GWS   |                   | € -  | € -   | € -   | 3 years                                | €1,034,000                     |                   |
| GWS - 4 LOCATIONS MEENATOLE   |                   | € -  | € -   | € -   | 3 years                                | €1,257,000                     |                   |
| PRIOR SCHOOL  |                   | € -  | € -   | € -   | 5 years                                | €2,000,000                     |                   |
| <b>Agriculture, Education, Health and Welfare</b>   |                   |  |   |   |  |                                |                   |
| BURTONPORT PHASE 3  | Slipway/ pontoon  | € -  | € -   | € -   | 3 years                                | €1,500,000                     |                   |
| RANNAGH PIER  | Pier Development  | € -  | € -   | € -   | 2 years                                | €500,000                       |                   |
| GROYNE AT MAGHERAROARTY   | Pier Development  | € -  | € -   | € -   | 2 years                                | €2,000,000                     |                   |
| LIFEBOAT BERTH AT BUNCRANA  | Pier Development  | € -  | € -   | € -   | 1 year                                 | €500,000                       |                   |
| <b>Miscellaneous Services</b>   |                   |  |   |   |  |                                |                   |
|   |                   |  |   |   |  |                                |                   |
| <b>Totals</b>   |                   | € 13,294,592                                 | € -   | € -   |  | €697,279,938                   |                   |
| <b>DCC Notes:</b>   |                   |  |   |   |  |                                |                   |
| For Project/Programme Anticipated Timeline TBC has been inserted where the timeline is not known, or to be confirmed. |                   |  |   |   |  |                                |                   |

| 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 |
| <b>Housing and Building</b>   |                          |  |  |  |  |                                |   |                   |
| Maintenance/Improvement of LA Housing                                 |                          | €8,934,527                                   |  |  |  |                                |   |                   |
| Housing Assessment, Allocation and Transfer                           |                          | €1,930,571                                   |  |  |  |                                |   |                   |
| Housing Rent and Tenant Purchase Administration                       |                          | €1,877,551                                   |  |  |  |                                |   |                   |
| Administration of Homeless Services                                   |                          | €1,648,376                                   |  |  |  |                                |   |                   |
| Support to Housing Capital & Affordable Prog.                         |                          | €2,474,805                                   |  |  |  |                                |   |                   |
| RAS Programme   |                          | €6,834,004                                   |  |  |  |                                |   |                   |
| Housing Loans   |                          | €1,014,561                                   |  |  |  |                                |   |                   |
| Housing Grants  |                          | €7,328,014                                   |  |  |  |                                |   |                   |
|   |                          |  |  |  |  |                                |   |                   |
| HCD 01/18 DRUMACRIN BUNDORAN 45 SOCIAL HOUSING UNITS (PHASE 1)        | Housing                  |  | € 4,738,908  | € -  | 3 years                                | €7,760,962                     | €11,500,000                                   |                   |
| ORAN HILL HOUSING DEVELOPMENT LETTERKENNY 03/18 34 UNITS              | Housing                  |  | € 900,933  | € -  | 3 years                                | €2,534,601                     | €9,500,000                                    |                   |
| GALLOW LANE LIFFORD 29 UNITS 02/19                                    | Housing                  |  | € 2,202,380  | € -  | 1 year                                 | €6,379,874                     | €6,800,000                                    |                   |
| RAILWAY PARK DONEGAL TOWN PHASE 3 (HCD 06/17)                         | Housing                  |  | € 360  | € -  | 1 year                                 | €5,698,665                     | €5,700,000                                    |                   |
| COUNTY HOUSE HQ DEVELOPMENT   | Headquarters Development |  | € -  | € -  | 3 years                                | €773,199                       | €4,441,612                                    |                   |
| TRUSK ROAD DEVELOPMENT BALLYBOFEY 19 UNITS                            | Housing                  |  | € 2,547,161  | € -  | 2 years                                | €6,235,175                     | €6,500,000                                    |                   |
| CRANA CRESCENT BUNCRANA 16 UNITS                                      | Housing                  |  | € 3,519,042  | € -  | 2 years                                | €4,518,007                     | €4,700,000                                    |                   |
| H2034B - MEADOW HILL RAPHOE 11 NO. SOCIAL HOUSES                      | Housing                  |  | € 679,182  | € -  | 2 years                                | €2,876,176                     | €4,000,000                                    |                   |
| LIFFORD ARMY BARRACKS   | Office accommodation     |  | € 89,258   | € -  | 5 Years                                | €1,972,066                     | €2,500,000                                    |                   |
| H1090B - DUNFANAGHY - 13 NO. SOCIAL HOUSES (2015)                     | Housing                  |  | € 495  | € -  | 1 year                                 | €1,203,099                     | €1,203,099                                    |                   |
| 24 NO UNITS AT MEADOWFIELD CONVOY (TK 56/18)                          | Housing                  |  | € 319,460  | € -  | 2 years                                | €2,887,013                     | €5,500,000                                    |                   |
| 01/20 CHAPEL RD DUNGLOE 45 UNITS                                      | Housing                  |  | € 1,053,433  | € -  | 3 years                                | €2,727,033                     | €13,500,000                                   |                   |
| 48/18 LOUGH FERN HEIGHTS MILFORD 17 UNITS                             | Housing                  |  | € 315  | € -  | 5 Years                                | €3,766                         | €2,200,000                                    |                   |
| 02/20 KILLYLASTIN LETTERKENNY 11 UNITS                                | Housing                  |  | € 404,821  | € -  | 2 years                                | €1,812,966                     | €3,400,000                                    |                   |
| HCI 01/21 SINGLE HOUSE, THE MEADOWS, ARDARAVAN, BUNCRANA              | Housing                  |  | € 141,738  | € -  | 1 year                                 | €564,935                       | €564,935                                      |                   |
| BR 01/21 PUR OF HSE'S AT 23 & 24 CLAREDEN DRIVE, DRUMLONAGHER, DON    | Housing                  |  | € 341,461  | € -  | 1 year                                 | €501,867                       | €501,867                                      |                   |
| HCI 04/18 - ROCKYTOWN, BUNCRANA (PHASE 2) 54 SOCIAL HOUSING UNITS     | Housing                  |  | € 187,024  | € -  | 2 years                                | €2,005,877                     | €15,700,000                                   |                   |
| PV 01/20 - PUR OF 6 NO HOUSES AT LURGANBOY, DONEGAL TOWN (PART V)     | Housing                  |  | € 90   | € -  | 1 year                                 | €1,234,022                     | €1,234,022                                    |                   |
| HCL 04/23 - 175 UNITS AT HIGH ROAD LETTERKENNY                        | Housing                  |  | € 8,811  | € -  | 4 years                                | €3,258,811                     | €55,000,000                                   |                   |
| HCL 05/23 170 UNITS AT BALLYMACOOL LETTERKENNY                        | Housing                  |  | € 31,123   | € -  | 3 years                                | €3,960,582                     | €170,000,000                                  |                   |
| PV 01/22 - PURCHASE OF 8 NO PART V'S @ THE MULLANS, DONEGAL TOWN      | Housing                  |  | € 1,496,767  | € -  | 1 year                                 | €1,505,919                     | €1,505,919                                    |                   |

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

| Project/Scheme/Programme Name   | Short Description           | Current Expenditure<br>Amount in Reference<br>Year | Capital Expenditure<br>Amount in Reference<br>Year (Non Grant) | Capital Expenditure<br>Amount in Reference<br>Year (Grant) | Project/Programme<br>Anticipated Timeline | Cumulative Expenditure<br>to-date | Projected Lifetime<br>Expenditure (Capital<br>Only) | Explanatory<br>Notes |
|---|-----------------------------|--|--|--|---|-----------------------------------|---|----------------------|
| TK 01/23 ACQUISITION OF 7 NO. UNITS GLEN ROAD, ANAGAIRE   | Housing                     |  | € 8,493  | € -  | 2 years                                   | €1,757,253                        | €2,000,000  |                      |
| HCS0322 6 UNITS AT LIFFORD COMMON   | Housing                     |  | € 24,148   | € -  | 3 years                                   | €97,611                           | €19,000,000   |                      |
| TK 57/18 - TURNKEY ACQUISITION - 35 NO. UNITS DRUMROOSKE  | Housing                     |  | € 454,646  | € -  | 3 years                                   | €457,586                          | €9,100,000  |                      |
| TK 45/18 - 29 NO. SOCIAL HOUSING UNITS BUNBEG GWEEDORE  | Housing                     |  | € 388,325  | € -  | 5 years                                   | €402,270                          | €8,200,000  |                      |
| TK 31/20 - 21 NO. SOCIAL HOUSING UNITS AT WINDYHALL   | Housing                     |  | € 265,805  | € -  | 3 years                                   | €269,733                          | €6,500,000  |                      |
| TK 34/18 - 14 NO. SOCIAL HOUSING UNITS AT DONEGAL ROAD, BALLYBOFEY                                      | Housing                     |  | € 182,842  | € -  | 3 years                                   | €197,962                          | €3,800,000  |                      |
| HCL 01/24 16 UNITS AT OLDTOWN LETTERKENNY   | Housing                     |  | € 12,872   | € -  | 3 years                                   | €278,283                          | €4,500,000  |                      |
| HCI 06/22 -21 UNITS AT BARRICK HILL CARNDONAGH  | Housing                     |  | € 214,513  | € -  | 2 years                                   | €256,543                          | €5,994,000  |                      |
| HCI 01/23 - RADHARC NA TRA BREIGE MALIN   | Housing                     | €  | € 59,337   | € -  | 2 years                                   | €129,532                          | €2,700,000  |                      |
| SR 02/23 FORMER GARDA STATION AND RESIDENCE (2 UNITS)   | Housing                     | €  | € 183,712  | € -  | 2 years                                   | €188,078                          | €700,000  |                      |
| HCI 05/22 10 UNITS AT CARN ROAD, GLEENEELY  | Housing                     | €  | € 93,754   | € -  | 2 years                                   | €142,552                          | €2,300,000  |                      |
| HCI 03/24 - 40 UNITS AT BALLYHASKEY, NEWTOWNCUNNINGHAM  | Housing                     | €  | € 400,000  | € -  | 3 years                                   | €406,213                          | €11,000,000   |                      |
| HCG 04/22 -3 UNITS AT MASINESS CREESLOUGH   | Housing                     | €  | € 14,803   | € -  | 3 years                                   | €42,839                           | €1,000,000  |                      |
| SI 30080 - 1 UNIT AT CRUCKAKEEHAN, ANNAGRY  | Housing                     | €  | € 7,265  | € -  | 2 years                                   | €20,726                           | €700,000  |                      |
| HCS 03/19 - 30 UNITS AT COIS ABHAINN, ST JOHNSTON   | Housing                     | €  | € 28,093   | € -  | 3 years                                   | €74,097                           | €10,000,000   |                      |
| HCS 11/22 - 8 UNITS AT OLD FIRE STATION, STRANORLAR   | Housing                     | €  | € 11,887   | € -  | 3 years                                   | €39,998                           | €2,500,000  |                      |
| HCG 12/22 - 3 UNITS AT GLENTIES FIRE STATION  | Housing                     | €  | € 6,962  | € -  | 3 years                                   | €8,069                            | €1,000,000  |                      |
| HOUSING GRANTS (DISABILITY & ELDERLY)   | Grant                       | €  | € 3,548,772  | € -  | Annual Programme                          | €3,548,772                        | €3,548,772  |                      |
| HOUSING GRANTS (LA HOUSING)   | Grant                       | €  | € 1,101,267  | € -  | Annual Programme                          | €1,101,267                        | €1,101,267  |                      |
| DEFECTIVE CONCRETE BLOCK GRANT SCHEME   | Grant to Assist Homeowners  | €  | € 47,705,154   | € -  | TBC                                       | €92,425,887                       | €338,728,848  |                      |
| CAS MEENMORE DUNGLOE HOUSING PROJECT – V300   | Group homes for people with | €  | € 178,915  | € -  | 1 year                                    | €1,694,590                        | €1,694,590  |                      |
| HABINTEG HOUSING ASSOCIATION PROJECT CASTLEFIN  | Housing Scheme              | €  | € 349,063  | € -  | 2 years                                   | €1,424,502                        | €8,954,771  |                      |
| EXTENSIONS TO COUNCIL HOUSES INISHOWEN  | Housing                     | €  | € 130,495  | € -  | Ongoing                                   | €646,466                          | €730,000  |                      |
| REPLACEMENT SCHEME INISHOWEN, DONEGAL, LETTERKENNY, GLENTIES & EXTENSIONS TO COUNCIL HOUSES LETTERKENNY | Replacing Kitchens/Roofs/Bd | €  | € 687,197  | € -  | Ongoing                                   | €3,411,533                        | €4,200,000  |                      |
| ENERGY EFFICIENCY RETROFITTING PROG 2024 - INISHOWEN MD   | Housing                     | €  | € 810,849  | € -  | 1 year                                    | €810,849                          | €810,849  |                      |
| ENERGY EFFICIENCY RETROFITTING PROG 2024 - GLENTIES MD  | Housing                     | €  | € 1,409,277  | € -  | 1 year                                    | €1,440,628                        | €1,440,628  |                      |
| ENERGY EFFICIENCY RETROFITTING PROG 2024 - LETTERKENNY MD   | Housing                     | €  | € 1,091,608  | € -  | 1 year                                    | €1,091,608                        | €1,091,608  |                      |
| ENERGY EFFICIENCY RETROFITTING PROG 2024 - LIFFORD STRANORLAR MD  | Housing                     | €  | € 1,961,170  | € -  | 1 year                                    | €1,961,170                        | €1,961,170  |                      |
| ENERGY EFFICIENCY RETROFITTING PROG 2024 - DONEGAL MD   | Housing                     | €  | € 1,275,731  | € -  | 1 year                                    | €1,275,731                        | €1,275,731  |                      |
| CALF CLUID ARD NA GREINE LETTERKENNY 18 UNITS   | Housing                     | €  | € 127,202  | € -  | 1 year                                    | €1,272,021                        | €1,272,021  |                      |



| 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 |
| MICA/DEFECTIVE BLOCKWORK REMEDIAL WORKS ALL MDS                       | Housing                | €  | € 604,876  | € -  | 10 years                               | €2,322,318                     | €326,000,000                                  |                   |
| SHRP 2022 – 12 - NAS MOR, LETTERKENNY - 18 SOCIAL HOUSING UNITS       | Housing                | €  | € 1,167  | € -  | 4 years                                | €32,870                        | €5,400,000                                    |                   |
| EXTENSIONS TO COUNCIL HOUSES - STRANORLAR                             | Housing                | €  | € 170,590  | € -  | Ongoing                                | €565,087                       | €565,087                                      |                   |
| EXTENSIONS TO COUNCIL HOUSES - DONEGAL                                | Housing                | €  | € 256,865  | € -  | Ongoing                                | €464,833                       | €842,833                                      |                   |
| IMPROVEMENTS IN LIEU OF LA HOUSING                                    | Housing                | €  | € 69,821   | € -  | 1 year                                 | €5,154,874                     | €5,220,000                                    |                   |
|   |                        |  |  |  |  |                                |   |                   |
| <b>Road Transportation and Safety</b>                                 |                        |  |  |  |  |                                |   |                   |
| NP Road - Maintenance and Improvement                                 |                        | €1,896,149                                   |  |  |  |                                |   |                   |
| NS Road - Maintenance and Improvement                                 |                        | €1,513,788                                   |  |  |  |                                |   |                   |
| Regional Road - Maintenance and Improvement                           |                        | €21,031,967                                  |  |  |  |                                |   |                   |
| Local Road - Maintenance and Improvement                              |                        | €33,738,932                                  |  |  |  |                                |   |                   |
| Public Lighting   |                        | €2,032,956                                   |  |  |  |                                |   |                   |
| Road Safety Engineering Improvement                                   |                        | €855,170                                     |  |  |  |                                |   |                   |
| Maintenance & Management of Car Parking                               |                        | €1,856,536                                   |  |  |  |                                |   |                   |
| Support to Roads Capital Prog.  |                        | €929,304                                     |  |  |  |                                |   |                   |
| Agency and Recoupable Services  |                        | €796,075                                     |  |  |  |                                |   |                   |
| Roads Management Office (RMO) operation costs                         |                        | €3,331,515                                   |  |  |  |                                |   |                   |
|   |                        |  |  |  |  |                                |   |                   |
| SOUTHERN RELIEF ROAD LETTERKENNY                                      | Road Scheme            |  | € 208,226  | € -  | 7 years                                | €441,478                       | €90,000,000                                   |                   |
| FINTRA BRIDGE CAPITAL REALIGNMENT                                     | Bridge replacement     |  | € 113,276  | € -  | 3 years                                | €789,481                       | €10,000,000                                   |                   |
| NTA R250 PAVEMENT SAFETY FINTOWN                                      | NTA Road Safety scheme |  | € 67,689   | € -  | 1 year                                 | €825,901                       | €826,000                                      |                   |
| AT - N56 LETTERKENNY URBAN  | Active Travel schemes  |  | € 337,515  | € -  | 6 years                                | €578,717                       | €3,700,000                                    |                   |
| GLENMORE BRIDGE   | Bridge replacement     |  | € 71,815   | € -  | 3 years                                | €185,020                       | €1,100,000                                    |                   |
| BALLYSHANNON BUNDORAN CYCLEWAY  | Cycle Path             |  | € 61,363   | € -  | 2 years                                | €150,565                       | €3,500,000                                    |                   |
| SWAN PARK BUNCRANA  | Public Park - Repairs  |  | € 1,000  | € -  | 1 year                                 | €2,332,341                     | €2,331,341                                    |                   |
| AGHILLY ROAD LAND PURCHASE BUNCRANA TC                                | Road Scheme            |  | € -  | € -  | 3 years                                | €578,319                       | €1,600,000                                    |                   |
| DONEGAL TOWN ONE WAY SYSTEM   | Road Scheme            |  | € 745,200  | € -  | 1 year                                 | €1,425,206                     | €1,426,000                                    |                   |
| BARNESMORE GAP GREENWAY 2022  | Greenway               |  | € 612,780  | € -  | 6 years                                | €1,026,742                     | €48,000,000                                   |                   |
| BALLYSHANNON REGIONAL SALT BARN                                       | Co located Salt Barn   |  | € 17,120   | € -  |  | €226,399                       | €2,000,000                                    |                   |
| TEN-T PRIORITY ROUTE IMPROVEMENT - DONEGAL                            | Road Scheme            |  | € 1,072,093  | € -  | 10 years                               | €15,290,933                    | €915,000,000                                  |                   |
| N56 DUNGLOE TO GLENTIES   | Road Scheme            |  | € 1,850,042  | € -  | 4 years                                | €104,286,956                   | €110,000,000                                  |                   |



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

| Project/Scheme/Programme Name                           | Short Description     | Current Expenditure<br>Amount in Reference<br>Year | Capital Expenditure<br>Amount in Reference<br>Year (Non Grant) | Capital Expenditure<br>Amount in Reference<br>Year (Grant) | Project/Programme<br>Anticipated Timeline | Cumulative Expenditure<br>to-date | Projected Lifetime<br>Expenditure (Capital<br>Only) | Explanatory<br>Notes |
|---|-----------------------|--|--|--|---|-----------------------------------|---|----------------------|
| N56 MCHARLES TO INVER (DL00200&DL07189)                 | Road Scheme           |  | € 10,369   | € -  | 2 years                                   | €38,763,088                       | €39,000,000   |                      |
| N15 BRIDGEND CO BOUNDARY                                | Road Scheme           |  | € 129,876  | € -  | 7 years                                   | €800,216                          | €61,000,000   |                      |
| N56 COOLBOY KILMACRENNAN REALIGNMENT 2011               | Road Scheme           |  | € 9,411  | € -  | 2 years                                   | €18,383,614                       | €18,400,000   |                      |
| N56 FOUR LANE LETTERKENNY                               | Road Scheme           |  | € 187,987  | € -  | 2 years                                   | €15,858,197                       | €16,000,000   |                      |
| N15 CORCAM BENDS 2021                                   | Road Scheme           |  | € 136,582  | € -  | 9 years                                   | €371,601                          | €20,000,000   |                      |
| N15 LAGHEY ROUNABOUT RSIS                               | Road Scheme           |  | € 285,617  | € -  | 2 years                                   | €666,877                          | €4,800,000  |                      |
| N15 BALLYSHANNON ARDGILLEW 2022                         | Road Scheme           |  | € -  | € -  | 2 years                                   | €2,220,882                        | €2,336,461  |                      |
| N56 CROLLY TO MEENACUNG 2022                            | Road Scheme           |  | € 124,547  | € -  | 1 year                                    | €2,496,811                        | €2,496,811  |                      |
| N15 BUNDORAN BYPASS 2022                                | Road Scheme           |  | € 88,130   | € -  | 1 year                                    | €1,753,932                        | €1,753,923  |                      |
| PORT BRIDGE ROUNABOUT                                   | Road Scheme           |  | € 6,382  | € -  | 2 years                                   | €4,507,271                        | €5,500,000  |                      |
| N15 BLACKBURN BRIDGE SOUTH                              | Road Scheme           |  | € 3,694,193  | € -  | 2 years                                   | €4,964,627                        | €5,400,000  |                      |
| N56 MOUNTAIN TOP TO ILLISTRIN PAVEMENT 2023             | Road Scheme           |  | € 1,230  | € -  | 2 years                                   | €1,181,799                        | €1,244,000  |                      |
| N56 NORTH OF TERMON PAVEMENT 2023                       | Road Scheme           |  | € 1,230  | € -  | 2 years                                   | €930,118                          | €980,000  |                      |
| N56 CREESLOUGH VILLAGE TO CASHELMORE PAVEMENT 2023      | Road Scheme           |  | € 1,230  | € -  | 2 years                                   | €1,534,974                        | €1,615,698  |                      |
| N56 DOONWELL TO DRUMBRICK 2020                          | Road Scheme           |  | € 55,836   | € -  | 9 years                                   | €589,954                          | €10,000,000   |                      |
| BURTONPORT TO LETTERKENNY GREENWAY                      | Greenway              |  | € 1,019,439  | € -  | 10 years                                  | €1,492,260                        | €220,000,000  |                      |
| INISHOWEN GREENWAY- MUFF TO QUIGLEYS POINT              | Greenway              |  | € 4,025,398  | € -  | 1 year                                    | €4,573,056                        | €5,000,000  |                      |
| INISHOWEN GREENWAY - BUNCRANA TO CARNDONAGH             | Greenway              |  | € 495,278  | € -  | 6 years                                   | €764,474                          | €44,000,000   |                      |
| CARRIGANS TO LIFFORD GREENWAY                           | Greenway              |  | € 106,213  | € -  | 1 year                                    | €11,087,231                       | €12,000,000   |                      |
| INISHOWEN GW - BRIDGEND TO BUNCRANA & NEWTOWNCUNNINGHAM | Greenway              |  | € 176,480  | € -  | 10 years                                  | €440,103                          | €34,000,000   |                      |
| BALAMI 2022-23 BUNBEG INFRASTRUCTURE                    | Road Scheme           |  | € 962,574  | € -  | 1 year                                    | €971,037                          | €1,000,000  |                      |
| GW23 INISHOWEN GW THREE TREES TO CARDONAGH              | Greenway              |  | € 349,754  | € -  | 7 years                                   | €448,625                          | €50,000,000   |                      |
| GW23 CARRIGANS TO LIFFORD                               | Greenway              |  | € 271,034  | € -  | 7 years                                   | €346,622                          | €25,000,000   |                      |
| N14 TULLYRAP BALLYHOLEY                                 | Road Scheme           |  | € 2,746,067  | € -  | 5 years                                   | €2,991,928                        | €3,000,000  |                      |
| N56 GORT AN CHOIRCE GO DTI AN FAL CARRACH 2022          | Road Scheme           |  | € 382,290  | € -  | 8 years                                   | €401,279                          | €5,000,000  |                      |
| N15 LAGHEY TO DRUMNACROIL PAVEMENT 2024                 | Footpath Repairs      |  | € 2,090,865  | € -  | 1 year                                    | €2,090,865                        | €2,240,000  |                      |
| NTA AT DL230012 SRTS R1 RAMELTON NS                     | Road Scheme           |  | € 218,128  | € -  | 1 year                                    | €500,291                          | €501,000  |                      |
| ACTIVE TRAVEL LK (KILMACRENNAN RD)                      | Active Travel schemes |  | € 16,440   | € -  | 2 years                                   | €16,440                           | €1,000,000  |                      |
| SG2024 LETTERKENNY NORTHERN NETWORK PROJECT             | Road Scheme           |  | € 162,305  | € -  | 4 years                                   | €171,918                          | €15,000,000   |                      |
| NTA SCHEMES LETTERKENNY TOWN                            | Road Scheme           |  | € 146,614  | € -  | 3 years                                   | €400,636                          | €500,000  |                      |
| DORE BUNBEG FOOTPATH LIGHTING                           | Footpath Repairs      |  | € 115,409  | € -  | 1 year                                    | €916,675                          | €1,000,000  |                      |

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

| Project/Scheme/Programme Name                       | Short Description             | Current Expenditure<br>Amount in Reference<br>Year | Capital Expenditure<br>Amount in Reference<br>Year (Non Grant) | Capital Expenditure<br>Amount in Reference<br>Year (Grant) | Project/Programme<br>Anticipated Timeline | Cumulative Expenditure<br>to-date | Projected Lifetime<br>Expenditure (Capital<br>Only) | Explanatory<br>Notes |
|---|-------------------------------|--|--|--|---|-----------------------------------|---|----------------------|
| BEGGARS BRIDGE                                      | Bridge replacement            |  | € 267,592  | € -  | 1 year                                    | €594,993                          | €810,000  |                      |
| NTA - NEWTOWNCUNNINGHAM MAIN FOOTPATH               | Footpath Repairs              |  | € 197,176  | € -  | 1 year                                    | €575,149                          | €600,000  |                      |
| NTA DL240001 LETTERKENNY ACTIVE TRAVEL - CONVENT RD | Active Travel schemes         |  | € 1,040,243  | € -  | 1 year                                    | €1,076,631                        | €1,100,000  |                      |
| NTA AT DL230008 N15 LIFFORD CYCLEWAY                | Cycle Path                    |  | € 233,636  | € -  | 1 year                                    | €395,470                          | €650,000  |                      |
|   |                               |  |  |  |   |                                   |   |                      |
| <b>Water Services</b>                               |                               |  |  |  |   |                                   |   |                      |
| Operation and Maintenance of Water Supply           |                               | €11,801,235  |  |  |   |                                   |   |                      |
| Operation and Maintenance of Waste Water Treatment  |                               | €2,708,993   |  |  |   |                                   |   |                      |
| Collection of Water and Waste Water Charges         |                               | €629,284   |  |  |   |                                   |   |                      |
| Support to Water Capital Programme                  |                               | €2,735,798   |  |  |   |                                   |   |                      |
| Agency & Recoupable Services                        |                               | €822,131   |  |  |   |                                   |   |                      |
| Local Authority Water and Sanitary Services         |                               | €575,460   |  |  |   |                                   |   |                      |
|   |                               |  |  |  |   |                                   |   |                      |
| TOWNAWILLY GWS UPGR 2003                            | Group Water Scheme            | €  | € -  | € -  | 2 years                                   | €297,186                          | €2,897,297  |                      |
| TORY ISLAND GWS UPGR 2003                           | Group Water Scheme            | €  | € -  | € -  | 2 years                                   | €311,180                          | €560,000  |                      |
| MAGHERA GWS UPGR 2003                               | Group Water Scheme            | €  | € -  | € -  | 2 years                                   | €84,236                           | €3,250,000  |                      |
| MEENABOLL GWS UP GR 2022                            | Group Water Scheme            | €  | € 17,300   | € -  | 3 years                                   | €44,623                           | €504,000  |                      |
|   |                               |  |  |  |   |                                   |   |                      |
|   |                               |  |  |  |   |                                   |   |                      |
| <b>Development Management</b>                       |                               |  |  |  |   |                                   |   |                      |
| Forward Planning                                    |                               | €1,122,021   |  |  |   |                                   |   |                      |
| Development Management                              |                               | €3,554,479   |  |  |   |                                   |   |                      |
| Enforcement   |                               | €1,413,422   |  |  |   |                                   |   |                      |
| Tourism Development and Promotion                   |                               | €1,735,436   |  |  |   |                                   |   |                      |
| Community and Enterprise Function                   |                               | €5,851,157   |  |  |   |                                   |   |                      |
| Economic Development and Promotion                  |                               | €18,781,925  |  |  |   |                                   |   |                      |
| Heritage and Conservation Services                  |                               | €979,830   |  |  |   |                                   |   |                      |
|   |                               |  |  |  |   |                                   |   |                      |
| ISLAND HOUSE KILLYBEGS (RRDF)                       | Civic Space, Tourist Informat | €  | € 1,880,996  | € -  | 2 years                                   | €4,884,228                        | €5,500,000  |                      |
| TUS NUA CARNDONAGH REGENERATION PROJECT             | Fablab, Remote working Hub    | €  | € 128,878  | € -  | 3 years                                   | €516,445                          | €14,000,000   |                      |
| BALLYSHANNON TOWN CENTRE                            | Town Clock Acquisition, Mar   | €  | € 430  | € -  | 5 years                                   | €11,705                           | €10,000,000   |                      |

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 |
|---|-------------------------------|--|--|--|--|--------------------------------|---|-------------------|
| LETTERKENNY 2040 REGENERATION STRATEGY(URDF)                          | Regeneration Strategy         | €  | € 1,010,660  | € -  | 1 year                                 | €1,597,243                     | €2,500,000                                    |                   |
| LETTERKENNY 2040 RE-ENERGISE AND CONNECT THE HISTORIC TOWN CENTRE     | Regeneration Strategy         | €  | € 251,502  | € -  | 4 years                                | €275,940                       | €18,000,000                                   |                   |
| BURTONPORT HARBOUR DEVELOPMENT PROJECT PHASE 1                        | Car park,demolition of build  | €  | € 717,989  | € -  | 3 years                                | €2,079,504                     | €2,700,000                                    |                   |
| BURTONPORT HARBOUR DEVELOPMENT PROJECT PHASE 2                        | Ferry Terminal                | €  | € 506,829  | € -  | 3 years                                | €857,015                       | €3,700,000                                    |                   |
| BALLYBOFEY STRANORLAR SEED RRDF                                       | Public Realm                  | €  | € 237,579  | € -  | 4 years                                | €636,779                       | €9,700,000                                    |                   |
| REPOWERING BUNCRANA RRDF  | Shore front, Public Realm     | €  | € 250,000  | € -  | 4 years                                | €274,570                       | €17,500,000                                   |                   |
| BURTONPORT RRDF LAND AQUISITION - RF0090                              |                               | €  | -€ 42,585  | € -  | 2 years                                | €0                             | €900,000                                      |                   |
| RAMELTON HISTORIC CENTRE REGENERATION                                 | Public Realm                  | €  | € -  | € -  | 3 years                                | €252,669                       | €8,600,000                                    |                   |
| RATHMULLAN REGENERATION PROJECT                                       | Public Realm                  | €  | € 52,306   | € -  | 3 years                                | €158,206                       | €11,000,000                                   |                   |
| RURAL DEVELOPMENT PROGRAMME (RDP) 2014-2020                           |                               | €  | € 1,701,474  | € -  | 1 year                                 | €19,862,303                    | €19,862,303                                   |                   |
| RURAL DEVELOPMENT PROGRAMME (RDP) 2023-2027                           |                               | €  | € 405,807  | € -  | 10 Years                               | €557,759                       | €10,400,000                                   |                   |
| SICAP PHASE 1 [LOTS 33-1, 33-2 & 33-3]                                |                               | €  | € 33,940   | € -  | 1 year                                 | €19,201,098                    | €19,201,098                                   |                   |
| SICAP PHASE 2 [LOTS 33-1, 33-2 & 33-3]                                |                               | €  | € 3,217,505  | € -  | 5 years                                | €4,830,975                     | €17,873,774                                   |                   |
| RIVERINE PROJECT  | Shared Public Space (Lifford  | €  | € 12,522   | € -  | 3 years                                | €1,280,044                     | €18,200,000                                   |                   |
| PEACE IV MANAGEMENT & IMPLEMENTATION                                  | EU funding                    | €  | € 20,545   | € -  | 5 Years                                | €3,733,963                     | €3,733,963                                    |                   |
| DRUMBOE COMMUNITY PARK  | Park                          | €  | € 1,338  | € -  | 5 years                                | €220,265                       | €2,500,000                                    |                   |
| FORT DUNREE ENHANCEMENT WORKS   | Tourist Attraction            | €  | € 412,589  | € -  | 3 years                                | €1,362,493                     | €21,000,000                                   |                   |
| SUSTAINABLE ACCESS & HABITAL RESTORATION ERRIGAL                      | Walking Trail                 | €  | € 116,124  | € -  | 3 Years                                | €982,911                       | €982,911                                      |                   |
| MUCKISH RAILWAY WALK ENHANCEMENT( LETTERKENNY TO BURTONPORT GREENWAY) | Greenway                      | €  | € 208,915  | € -  | 3 years                                | €436,629                       | €1,500,000                                    |                   |
| BUNCRANA INNOVATION HUB   | Innovation Hub                | €  | € -  | € -  | 3 Years                                | €1,900,000                     | €3,000,000                                    |                   |
| EEN -ENTERPRISE EUROPE NETWORK PROJECT 2022-2025                      | Supports for SME's with Inter | €  | € 266,443  | € -  | 4 Years                                | €485,778                       | €780,045                                      |                   |
| DROMORE PARK HOUSING ESTATE TAKEOVER                                  | Housing Estate Takeover       | €  | € 1,020,307  | € -  | 2 years                                | €1,021,653                     | €1,500,000                                    |                   |
| ST. JUDES COURT LIFFORD TAKEOVER                                      | Housing Estate Takeover       | €  | € 379,324  | € -  | 2 years                                | €544,723                       | €800,000                                      |                   |
| MARKET SQUARE LETTERKENNY URDF  |                               | €  | € 46,548   | € -  | 2 years                                | €62,884                        | €2,600,000                                    |                   |
| DEVELOPED & EMERGING TOURISM DESTINATIONS                             |                               | €  | € 312,810  | € -  | 1 year                                 | €636,521                       | €800,000                                      |                   |
| COMMUNITY RECOGNITION FUND 2023                                       |                               | €  | € 1,492,792  | € -  | 1 year                                 | €1,995,416                     | €2,300,000                                    |                   |
| PEACEPLUS - ADMINISTRATION COSTS                                      |                               | €  | € 45,582   | € -  | 5 years                                | €71,213                        | €1,417,114                                    |                   |
| PLATFORMS FOR GROWTH - BUNDORAN                                       |                               | €  | € 20,017   | € -  | 3 years                                | €53,098                        | €1,200,000                                    |                   |
| PLATFORMS FOR GROWTH - DOWNINGS                                       |                               | €  | € 18,042   | € -  | 3 years                                | €18,042                        | €1,200,000                                    |                   |
| ALPHA INNOVATION PROJECT LETTERKENNY                                  | Innovation & Business Centr   | €  | € -  | € -  | 3 Years                                | €641,717                       | €12,809,245                                   |                   |

| Expenditure being Incurred - Greater than €0.5m (Capital and Current) |                              |  |  |  |   |                                   |   |                      |
|---|------------------------------|--|--|--|---|-----------------------------------|---|----------------------|
| Project/Scheme/Programme Name   | Short Description            | Current Expenditure<br>Amount in Reference<br>Year | Capital Expenditure<br>Amount in Reference<br>Year (Non Grant) | Capital Expenditure<br>Amount in Reference<br>Year (Grant) | Project/Programme<br>Anticipated Timeline | Cumulative Expenditure<br>to-date | Projected Lifetime<br>Expenditure (Capital<br>Only) | Explanatory<br>Notes |
| BETA BUSINESS CENTRE LETTERKENNY                                      | Innovation & Business Centre | €  | € -  | € -  | 3 Years                                   | €711,160                          | €20,000,000   |                      |
| LAND AT THE COMMON LIFFORD DEVELOPMENT                                |                              | €  | € 25,251   | € -  | 2 years                                   | €218,414                          | €3,400,000  |                      |
| DONEGAL TOWN OUTDOOR PUBLIC SPACE SCHEME                              |                              | €  | € 770,980  | € -  | 1 year                                    | €841,151                          | €899,000  |                      |
| LETTERKENNY 2040 - REVIVAL AT THE COURT HOUSE                         |                              | €  | € 123,957  | € -  | 4 years                                   | €155,090                          | €7,000,000  |                      |
| LETTERKENNY 2040 - LK GREEN CONNECT PHASE 2/CULTURAL CORRIDOR         |                              | €  | € 4,428  | € -  | 4 years                                   | €16,543                           | €2,500,000  |                      |
| HISTORIC TOWNS INITIATIVE - GLENTIES 2024                             |                              | €  | € 437,409  | € -  | 1 year                                    | €448,085                          | €500,000  |                      |
| LETTERKENNY 2040 - ENABLING A REGIONAL TRANSPORT HUB ACQUISITION      |                              | €  | € 3,997  | € -  | 5 years                                   | €3,997                            | €4,000,000  |                      |
| LETTERKENNY 2040 - LK PHASE 2 LINEAR PARK                             |                              | €  | € 15,190   | € -  | 3 years                                   | €15,190                           | €1,900,000  |                      |
|   |                              |  |  |  |   |                                   |   |                      |
| <b>Environmental Services</b>   |                              |  |  |  |   |                                   |   |                      |
| Operation, Maintenance and Aftercare of Landfill                      |                              | €4,091,158   |  |  |   |                                   |   |                      |
| Op & Mtce of Recovery & Recycling Facilities                          |                              | €1,139,624   |  |  |   |                                   |   |                      |
| Litter Management   |                              | €1,929,152   |  |  |   |                                   |   |                      |
| Waste Regulation, Monitoring and Enforcement                          |                              | €775,565   |  |  |   |                                   |   |                      |
| Safety of Structures and Places                                       |                              | €941,669   |  |  |   |                                   |   |                      |
| Operation of Fire Service   |                              | €9,495,887   |  |  |   |                                   |   |                      |
| Water Quality, Air and Noise Pollution                                |                              | €786,075   |  |  |   |                                   |   |                      |
| Climate Change and Flooding   |                              | €876,732   |  |  |   |                                   |   |                      |
|   |                              |  |  |  |   |                                   |   |                      |
| CFRAMS  |                              | €  | € 582,697  |  | 7 years                                   | €3,368,033                        | €40,513,000   |                      |
| BALBANE REMEDIATION/RESTORATION PROJECT                               |                              | €  | € 133,806  | € -  | 1 year                                    | €3,037,179                        | €3,100,000  |                      |
| BALLYNACARRICK ICW  |                              | €  | € 82,993   | € -  | 5 years                                   | €253,818                          | €4,313,718  |                      |
| CATCHMENTCARE PROJECT   |                              | €  | € 333,290  | € -  | 1 year                                    | €12,225,074                       | €13,792,435   |                      |
| LANDFILL REMEDIAL WORKS - RECOUPABLE                                  |                              | €  | € 39,676   | € -  | Ongoing                                   | €1,529,735                        | €1,900,000  |                      |
| PURCHASE OF 2023 CLASS B FIRE APPLIANCE - NO1                         |                              | €  | € 374,321  | € -  | 1 year                                    | €289,254                          | €534,000  |                      |
| PURCHASE OF 2023 CLASS B FIRE APPLIANCE - NO 2                        |                              | €  | € 374,321  | € -  | 1 year                                    | €374,321                          | €534,000  |                      |
| CONSTRUCTION OF HGV VEHICLE STORE FIRE BRIGADE HQ                     |                              | €  | € 54,585   | € -  | 3 years                                   | €58,793                           | €500,000  |                      |
|   |                              |  |  |  |   |                                   |   |                      |
|   |                              |  |  |  |   |                                   |   |                      |

| Expenditure being Incurred - Greater than €0.5m (Capital and Current) |                         |  |  |  |   |                                   |   |                      |
|---|-------------------------|--|--|--|---|-----------------------------------|---|----------------------|
| Project/Scheme/Programme Name   | Short Description       | Current Expenditure<br>Amount in Reference<br>Year | Capital Expenditure<br>Amount in Reference<br>Year (Non Grant) | Capital Expenditure<br>Amount in Reference<br>Year (Grant) | Project/Programme<br>Anticipated Timeline | Cumulative Expenditure<br>to-date | Projected Lifetime<br>Expenditure (Capital<br>Only) | Explanatory<br>Notes |
| <b>Recreation and Amenity</b>   |                         |  |  |  |   |                                   |   |                      |
| Operation and Maintenance of Leisure Facilities                       |                         | €1,356,135   |  |  |   |                                   |   |                      |
| Operation of Library and Archival Service                             |                         | €5,082,012   |  |  |   |                                   |   |                      |
| Op, Mtce & Imp of Outdoor Leisure Areas                               |                         | €1,890,806   |  |  |   |                                   |   |                      |
| Operation of Arts Programme   |                         | €2,193,251   |  |  |   |                                   |   |                      |
|   |                         |  |  |  |   |                                   |   |                      |
| BUNCRANA SWIM POOL COMM LEISURE CNTR RE-FURB 06                       |                         | €0   | € 209,015  | € -  | 4 years                                   | €629,129                          | €17,500,000   |                      |
| SPORT CAPITAL GRANT - BALLYSHANNON LEISURE CENTRE                     |                         | €0   | € 548,167  | € -  | 1 year                                    | €915,995                          | €915,995  |                      |
|   |                         |  |  |  |   |                                   |   |                      |
| <b>Agriculture, Education, Health and Welfare</b>                     |                         |  |  |  |   |                                   |   |                      |
| Operation and Maintenance of Piers and Harbours                       |                         | €1,526,064   |  |  |   |                                   |   |                      |
| Veterinary Service  |                         | €918,468   |  |  |   |                                   |   |                      |
|   |                         |  |  |  |   |                                   |   |                      |
| GLENGAD PIER  | Quay wall refurbishment | €  | € 1,321,460  | € -  | 1 year                                    | €1,350,687                        | €1,351,000  |                      |
| BURTONPORT PIER   | Quay wall refurbishment | €  | € 1,142,539  | € -  | 1 year                                    | €1,688,787                        | €1,900,000  |                      |
| PORTSALON PIER REFURBISHMENT  | Quay wall refurbishment | €  | € 881,379  | € -  | 1 year                                    | €1,998,560                        | €2,000,000  |                      |
| GREENCASTLE HARBOUR DEVELOPMENT                                       | Breakwater Development  | €  | € 230,274  | € -  | 1 year                                    | €16,691,543                       | €16,800,000   |                      |
| PIERS & HARBOURS - RATHMULLAN PIER REHABILITATION                     | Quay wall refurbishment | €  | € 4,709,144  | € -  | 1 year                                    | €4,954,899                        | €5,000,000  |                      |
|   |                         |  |  |  |   |                                   |   |                      |
|   |                         |  |  |  |   |                                   |   |                      |
| <b>Miscellaneous Services</b>   |                         |  |  |  |   |                                   |   |                      |
| Profit/Loss Machinery Account   |                         | €7,843,550   |  |  |   |                                   |   |                      |
| Adminstration of Rates  |                         | €6,622,055   |  |  |   |                                   |   |                      |
| Franchise Costs   |                         | €554,570   |  |  |   |                                   |   |                      |
| Local Representation/Civic Leadership                                 |                         | €2,103,979   |  |  |   |                                   |   |                      |
| Motor Taxation  |                         | €1,603,064   |  |  |   |                                   |   |                      |
| Agency & Recoupable Services  |                         | €12,069,890  |  |  |   |                                   |   |                      |
| Stranorlar Regional Training Centre                                   |                         | €1,128,578   |  |  |   |                                   |   |                      |
|   |                         |  |  |  |   |                                   |   |                      |
|   |                         |  |  |  |   |                                   |   |                      |
| <b>Totals</b>   |                         | <b>€217,664,256</b>                                | <b>€ 134,560,434</b>   | <b>€ -</b>   |   | <b>€563,706,060</b>               | <b>€3,330,807,761</b>                               |                      |

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 | Project/Programme Completion Date | Final Outturn Expenditure | Explanatory Notes |
|---|-------------------|--|--|---------------------|-----------------------------------|---------------------------|-------------------|
| <b>Housing and Building</b>                                       |                   |  |  |                     |                                   |                           |                   |
| H2317A - ROCKYTOWN BUNCRANA - 21 NO.UNITS (2015)                  |                   | € -  | € -  | € -                 | 2023                              | €5,026,629                |                   |
| H2227D - DRUMROOSKE 2015 (24 NO.SOCIAL HOUSES)                    |                   | € -  | € -  | € -                 | 2023                              | €5,458,847                |                   |
| TK53/18 TURNKEY ACQUISITION - 5 NO UNITS AT ROCKVIEW BALLYSHANNON |                   | € -  | € -  | € -                 | 2023                              | €1,065,516                |                   |
| TK12/18 TURNKEY - 58 NO. UNITS AT CONVENT RD, CARNDONAGH          |                   | € -  | € -  | € -                 | 2023                              | €44,212                   |                   |
| TK09/18 TURNKEY - 38 NO. UNITS AT BROOKFIELD, DONEGAL TOWN        |                   | € -  | € -  | € -                 | 2023                              | €8,476,599                |                   |
| ENERGY EFFICIENCY RETROFITTING PROG 2023 - LETTERKENNY MD         |                   | € -  | € -  | € -                 | 2023                              | €1,404,088                |                   |
| ENERGY EFFICIENCY RETROFITTING PROG 2023 - STRANORLAR MD          |                   | € -  | € -  | € -                 | 2023                              | €1,147,092                |                   |
| ENERGY EFFICIENCY RETROFITTING PROG 2023 - INISHOWEN MD           |                   | € -  | € -  | € -                 | 2023                              | €703,565                  |                   |
| ENERGY EFFICIENCY RETROFITTING PROG 2023 - DONEGAL MD             |                   | € -  | € -  | € -                 | 2023                              | €1,272,109                |                   |
| ENERGY EFFICIENCY RETROFITTING PROG 2023 - GLENTIES MD            |                   | € -  | € -  | € -                 | 2023                              | €1,163,710                |                   |
| TRAVELLERS EXT/REFURB PROGRAMME                                   |                   | € -  | € -  | € -                 | 2023                              | €921,667                  |                   |
| <b>Road Transportation and Safety</b>                             |                   |  |  |                     |                                   |                           |                   |
| CAPPRY TO BALLYBOFEY (PAVEMENT)                                   |                   | € -  | € -  | € -                 | 2023                              | €3,612,774                |                   |
| N13 CALLEN BRIDGE TO TRENTABOY                                    |                   | € -  | € -  | € -                 | 2023                              | €1,960,516                |                   |
| LETTERKENNY CATHEDRAL ONE WAY                                     |                   | € -  | € -  | € -                 | 2023                              | €1,167,768                |                   |
| DUGGS JOE BONNER LINK ROAD  |                   | € -  | € -  | € -                 | 2023                              | €1,479,492                |                   |
| DUGGS LETTERKENNY TC LINKAGES                                     |                   | € -  | € -  | € -                 | 2023                              | €551,340                  |                   |
| CASTLETREAGH - 5 POINTS   |                   | € -  | € -  | € -                 | 2023                              | €605,457                  |                   |
| TRAFFIC MANAGEMENT SOLUTION LETTERKENNY (POLESTAR)                |                   | € -  | € -  | € -                 | 2023                              | €1,031,609                |                   |
| POLE RD DUNGLOE FOOTPATH  |                   | € -  | € -  | € -                 | 2023                              | €604,775                  |                   |
| <b>Development Management</b>                                     |                   |  |  |                     |                                   |                           |                   |
| T&V - CARRIGART/DOWNINGS - DIGITAL HUB                            |                   | € -  | € -  | € -                 | 2023                              | €514,088                  |                   |
| LETTERKENNY PUBLIC REALM URDF001A - CAPITAL                       |                   | € -  | € -  | € -                 | 2023                              | €1,011,484                |                   |
| <b>Totals</b>   |                   | € -  | € -  | € -                 |                                   | €39,223,338               |                   |
|   |                   |  |  |                     | Capital                           | €4,067,311,037            |                   |
|   |                   |  |  |                     | Current                           | €230,958,848              |                   |