

Public Spending Code

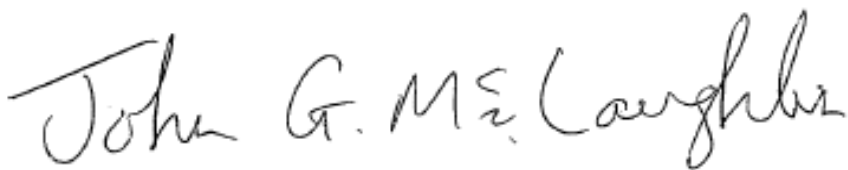
Quality Assurance Report for 2023

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.

A handwritten signature in black ink that reads "John G. McLaughlin". The signature is written in a cursive style with a large initial 'J' and 'M'.

Signature of Chief Executive:

Date: 28th May 2024

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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 2023. Projects and programmes which predate Circular 13/13 were subject to prevailing guidance covering public expenditure, e.g., the Capital Appraisal Guidelines 2005.

2. Interpretation of the PSC for the Local Government Sector

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

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

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

3. Expenditure Analysis

3.1. Inventory of Projects/Programmes

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

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

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

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

Table1: Inventory of Relevant Projects/Programmes (Summary)

Expenditure Being Considered		
Project/ Programme Description	Revenue Expenditure	Capital Expenditure
Housing and Building		
HOUSING CAPITAL PROGRAMME		88,650,000
35 UNITS MOVILLE (TK 18/18)		7,400,000
36 NO UNITS DONEGAL TOWN (TK 57/18)		7,000,000
30 NO UNITS GWEEDORE (TK 45/18)		6,000,000
34 UNITS CARRIGART (TK 46/18)		5,200,000
25 UNITS LETTERKENNY (TK 15/18)		5,200,000
14 NO UNITS BALLYBOFEY (TK 34/18)		2,800,000
ACQUISITION OF 8 UNITS ANNAGRY		1,500,000
NASMOR HOUSING DEVELOPMENT, LETTERKENNY		3,000,000
ARDARA PHASE 3 30 UNITS		6,700,000
LIFFORD COMMON 60 UNITS HCS 03/22		19,000,000
KILLYBEGS 18 UNITS HCD 01/22		4,200,000
CARRIGART 8 UNITS HCL 02/17		1,600,000
LAGHEY 2 UNITS HCD 02/22		850,000
GLENCOLMCILLE 6 UNITS		1,800,000
KILCAR 7 UNITS		2,200,000
DUNKINEELY 8 UNITS		2,500,000
BALLINTRA 10 UNITS		3,000,000
TAMNEY 10 UNITS		3,200,000
ST JOHNSTON 30 UNITS		10,000,000

STRANORLAR (FIRE STATION) 8 UNITS		2,500,000
KERRYKEEL 5 UNITS		1,600,000
NEWTOWNCUNNINGHAM 24 UNITS		7,500,000
MOVILLE 24 UNITS		7,500,000
GLENTIES (FIRE STATION) 3 UNITS		3,000,000
S.I.s VARIOUS LOCATIONS		500,000
CARNDONAGH 21 UNITS		7,000,000
GLENEELY 10 UNITS		3,500,000
MALIN 9 UNITS		3,000,000
OLDTOWN LK 14 UNITS		4,500,000
HIGH RD LK 175 UNITS		55,000,000
BALLYMACCOOL LK 160 UNITS		49,000,000
MILLBRAE STRANORLAR 20 UNITS		6,500,000
FINTOWN 12 UNITS		3,800,000
TK LETTERKENNY 90 UNITS		30,000,000
TK CREESLOUGH 11 UNITS		3,500,000
TK MANORCUNNINGHAM 14 UNITS		4,500,000
TK LETTERKENNY 200 UNITS (WINDYHALL)		62,000,000
TK LETTERKENNY 28 UNITS		9,000,000
TK WINDYHALL 21 UNITS		6,500,000
PRIOR SCHOOL, LIFFORD ARMY BARRACKS		1,000,000
EXTENSIONS TO COUNCIL HOUSES INISHOWEN		700,000
RESPOND FALCARRAGH MAIN STREET 26 UNITS		5,800,000
CLUID KILTOY LETTERKENNY 14 UNITS		2,900,000
CLUID ARD RAWER LETTERKENNY PHASE 1		871,047
CLUID ARD RAWER LETTERKENNY PHASE 2		1,700,000
RESPOND FAIRHILL LODGE DUNGLOE		1,052,019
ENERGY RETROFIT 2024 ALL MD's		6,900,000
HOUSING GRANTS (DISABILITY & ELDERLY)		3,096,058
Support to Housing Capital Program	568,491	
Road Transportation and Safety		
CARNDONAGH TO THREE TREES GREENWAY		20,000,000
MULRINES LINK ROAD BALLYBOFEY		500,000
LETTERKENNY NORTHERN NETWORK PROJECT		5,000,000
BUNCRANA INNER RELIEF ROAD		2,000,000
ACTIVE TRAVEL LK (KILMACRENNAN RD)		1,000,000
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 BALLYMACCOOL RD		1,000,000
ACTIVE TRAVEL OATFIELD ROUNDABOUT		1,000,000

ACTIVE TRAVEL TWIN TOWNS RAILWAY		500,000
N56 GORTAHORK TO FALCARRAGH		5,000,000
N15 LAGHEY TO DRUMNACROIL		2,240,000
N13 LURGYBRACK TO LISTILLION		2,215,000
Water Services		
N/A		
Development Management		
CREESLOUGH COMMUNITY REGENERATION PROJECT		13,000,000
PLATFORMS FOR GROWTH (BUNDORAN AND DOWNINGS)		2,400,000
T& V CONVOY RAILWAY PARK		500,000
CARRIGART- DOWNINGS WALKWAY		500,000
PEACE PLUS		7,700,000
T & V - DONEGAL TOWN CRAFT VILLAGE		500,000
COMMUNITY RECOGNITION FUND 2024		3,000,000
HISTORIC TOWNS INITIATIVE - GLENTIES		500,000
Community and Enterprise Function	1,107,455	
Economic Development and Promotion	2,788,631	
Environmental Services		
BUNDORAN FIRE STATION		1,986,039
BALLYSHANNON FIRE STATION		1,986,039
GLENCOLMCILLE FIRE STATION		1,986,039
CFRAMS – DONEGAL & LETTERKENNY		29,025,000
Operation of Fire Service	1,829,666	
Recreation and Amenity		
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 - WATERWORLD, AURA, FINN VALLEY, DONEGAL & DUNGLOE PSCs		2,500,000
Agriculture, Education, Health and Welfare		
BURTONPORT PHASE 3		1,500,000
RANNAGH PIER DEVELOPMENT		500,000
GROYNE AT MAGHERAROARTY		2,000,000
LIFEBOAT BERTH AT BUNCRANA		500,000
Miscellaneous Services		
Administration of Rates	1,088,707	

Expenditure Being Incurred		
Project/ Programme Description	Revenue Expenditure	Capital Expenditure
Housing and Building		
Maintenance/Improvement of LA Housing	9,447,499	
Housing Assessment, Allocation and Transfer	1,889,016	
Housing Rent and Tenant Purchase Administration	1,463,176	
Support to Housing Capital & Affordable Prog.	2,337,415	
Administration of Homeless Services	902,103	
RAS Programme	5,527,387	
Housing Loans	2,570,271	
Housing Grants	1,888,492	
BUNDORAN HOUSING DEVELOPMENT PHASE 1 45 UNITS		11,500,000
ORAN HILL HOUSING DEVELOPMENT LETTERKENNY 34 UNITS		9,500,000
38 NO UNITS DONEGAL TOWN (TK 09/18) BROOKFIELD		9,000,000
GALLOW LANE LIFFORD 29 UNITS		6,800,000
RAILWAY PARK DONEGAL TOWN PHASE 3 (HCD 06/17)		5,700,000
H2317A - ROCKYTOWN BUNCRANA - 21 NO. UNITS (2015)		5,200,000
COUNTY HOUSE HQ DEVELOPMENT		4,441,612
TRUSK ROAD DEVELOPMENT BALLYBOFEY 19 UNITS		5,200,000
CRANA CRESCENT BUNCRANA 16 UNITS		4,000,000
H2227D & –DRUMROOSKE 2015 (24 NO. SOCIAL HOUSES & 2 NO SOCIAL GROUP HOMES)		5,458,848
H2034B - MEADOW HILL RAPHOE 11 NO. SOCIAL HOUSES		4,000,000
LIFFORD ARMY BARRACKS		2,500,000
H1090B - DUNFANAGHY- 13 NO. SOCIAL HOUSES (2015)		1,500,000
5 NO UNITS BALLYSHANNON (TK 53/18)		1,180,000
24 UNITS MEADOWFIELD CONVOY TK 56/18		5,200,000
58 NO UNITS CARNDONAGH (TK 12/18)		13,500,000
CHAPEL ROAD DUNGLOE 45 UNITS 01/20		13,000,000
LOUGH FERN HEIGHTS MILFORD 17 UNITS 48/18		2,200,000
KILLYLASTIN LETTERKENNY 02/20 11 UNITS		3,400,000
HCI 01/21 SINGLE HOUSE, THE MEADOWS, ARDARAVAN, BUNCRANA		600,000
HOUSING GRANTS (DISABILITY & ELDERLY)		3,096,058
DEFECTIVE CONCRETE BLOCK GRANT SCHEME		40,000,000
ENERGY EFFICIENCY RETROFITTING PROG 2023 - LETTERKENNY		1,404,088
ENERGY EFFICIENCY RETROFITTING PROG 2023 - STRANORLAR		1,147,092
ENERGY EFFICIENCY RETROFITTING PROG 2023 - INISHOWEN		660,911
ENERGY EFFICIENCY RETROFITTING PROG 2023 - DONEGAL		1,279,110
ENERGY EFFICIENCY RETROFITTING PROG 2023 - GLENTIES		1,163,710

CAS MEENMORE DUNGLOE HOUSING PROJECT – V300		1,515,974
HABINTEG HOUSING ASSOCIATION PROJECT CASTLEFIN		8,954,771
REPLACEMENT SCHEME		2,676,644
EXTENSIONS TO COUNCIL HOUSES INISHOWEN		700,000
EXTENSIONS TO COUNCIL HOUSES LETTERKENNY		600,000
CALF CLUID ARD NA GREINE LETTERKENNY 18 UNITS		1,272,021
MICA/DEFECTIVE BLOCKWORK REMEDIAL WORKS INISHOWEN		1,107,019
MICA DEFECTIVE BLOCKS WORKS LETTERKENNY		582,912
SHRP 2022 – 12 - NAS MOR, LETTERKENNY - 18 SOCIAL HOUSING UNITS		4,500,000
Road Transportation and Safety		
NP Road - Maintenance and Improvement	1,865,949	
NS Road - Maintenance and Improvement	1,367,670	
Regional road – Maintenance and Improvement	21,258,281	
Local Road - Maintenance and Improvement	33,861,505	
Public Lighting	2,197,994	
Road Safety Engineering Improvement	830,179	
Maintenance & Management of Car Parking	1,424,978	
Support to Roads Capital Prog.	856,005	
Roads Management Office (RMO) operation costs	6,176,196	
SOUTHERN RELIEF ROAD LETTERKENNY		90,000,000
NORTHWEST GREENWAY NETWORK		15,000,000
PUBLIC LIGHTING CAPITAL PROGRAMME		3,000,000
FINTRA BRIDGE & ROAD REALIGNMENT		10,000,000
TRAFFIC MANAGEMENT SOLUTION LETTERKENNY (POLESTAR)		3,000,000
NTA R250 PAVEMENT SAFETY FINTOWN		1,200,000
AT- N56 LETTERKENNY URBAN		3,000,000
GLENMORE BRIDGE		1,100,000
SWAN PARK BUNCRANA		2,331,340
BALLYSHANNON BUNDORAN CYCLEWAY		3,500,000
AGHILLY ROAD LAND PURCHASE BUNCRANA TC		1,600,000
LETTERKENNY CATHEDRAL ONE WAY		1,167,768
DONEGAL TOWN ONE WAY SYSTEM		1,000,000
DUCGS JOE BONNER LINK ROAD		1,479,492
DUCGS LETTERKENNY TC LINKAGES		551,340
NTA SCHEMES LETTERKENNY TOWN		500,000
BARNESMORE GAP GREENWAY 2022		48,000,000
CASTLETREAGH- FIVE POINTS		605,457
BALLYSHANNON REGIONAL SALT BARN		2,000,000
TEN-T PRIORITY ROUTE IMPROVEMENT - DONEGAL		850,000,000
N56 DUNGLOE TO GLENTIES		110,000,000

N56 MCHARLES TO INVER (DL00200&DL07189)		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		4,500,000
PORT BRIDGE ROUNDABOUT		5,500,000
CAPPRY TO BALLYBOFEY (PAVEMENT)		3,620,000
N56 MOUNTAINTOP TO ILLISTRIN PAVEMENT SCHEME		1,244,000
N56 NORTH OF TERMON		980,000
N56 CREESLOUGH VILLAGE TO CASHELMORE		1,615,698
N15 BLACKBURN BRIDGE SOUTH		5,400,000
N15 CROLLY TO MEENACUNG 2022		2,490,430
NATIONAL ROADS OFFICE ADMINISTRATION		2,950,000
N15 BALLYSHANNON ARDGILLEW 2022		2,336,461
N15 BUNDORAN BYPASS 2022		1,753,923
CALLEN BRIDGE TO TRENTABOY		2,100,000
N56 DOONWELL TO DRUMBRICK		10,000,000
LETTERKENNY TO BURTONPORT GREENWAY		56,000,000
INISHOWEN GREENWAY- MUFF TO QUIGLEYS POINT		5,600,000
INISHOWEN GREENWAY- BUNCRANA TO CARNDONAGH		21,000,000
CARRIGANS TO LIFFORD GREENWAY		12,000,000
INISHOWEN GREENWAY BRIDGEND, BUNCRANA, NEWTOWNCUNNINGHAM		23,000,000
BALAMI 2022-23 BUNBEG INFRASTRUCTURE		1,200,000
GW23 INISHOWEN GW THREE TREES TO CARDONAGH		24,500,000
GW23 CARRIGANS TO LIFFORD		12,600,000
TULLYRAP TO BALLYHOLEY		1,900,000
Water Services		
Operation and Maintenance of Water Supply	12,425,017	
Operation and Maintenance of Wastewater Treatment	2,978,444	
Collection of Water and Wastewater Charges	607,365	
Operation and Maintenance of Public Conveniences	947,265	
Support to Water Capital Programme	3,557,009	
Agency & Recoupable Services	686,761	
TOWNAWILLY GWS UPGR 2003		2,897,297
TORY ISLAND GWS UPGR 2003		560,000
MAGHERA GWS UPGR 2003		750,000
MEENABOLL GWS UP GR 2022		504,000
Development Management		
Forward Planning	1,163,660	
Development Management	3,175,792	
Enforcement	1,237,241	
Tourism Development and Promotion	1,507,236	

Community and Enterprise Function	6,311,173	
Economic Development and Promotion	5,833,435	
Heritage and Conservation Services	1,255,553	
ISLAND HOUSE KILLYBEGS (RRDF)		4,800,000
TUS NUA CARNDONAGH REGENERATION SCHEME		9,500,000
BALLYSHANNON TOWN CENTRE		7,500,000
LETTERKENNY 2040 REGENERATION STRATEGY(URDF)		2,800,000
LETTERKENNY 2040 RE-ENERGISE AND CONNECT THE HISTORIC TOWN CENTRE (PHASE 1)		22,900,000
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		1,500,000
RAMELTON HISTORIC CENTRE REGENERATION		8,600,000
RATHMULLAN TOWN CENTRE		11,000,000
CARRIGART/DOWNINGS DIGITAL HUB		514,088
RURAL DEVELOPMENT PROGRAMME (RDP)		18,890,912
SICAP [Lots 33-1, 33-2 & 33-3]		19,163,337
RIVERINE PROJECT		12,500,000
PEACE IV COUNCIL MANAGEMENT & IMPLEMENTATION		4,400,000
DRUMBOE COMMUNITY PARK		3,000,000
FORT DUNREE ENHANCEMENT WORKS		11,250,000
ASCENT – PROJECT NORTHERN PERIPHERY AREA (ERRIGAL)		900,000
DEVELOPED & EMERGING TOURISM DESTINATIONS		800,000
LETTERKENNY URBAN SPORTS ADVENTURE CENTRE		750,000
MUCKISH RAILWAY ENHANCEMENT (LETTERKENNY TO BURTONPORT GREENWAY)		1,000,000
BUNCRANA INNOVATION HUB		3,000,000
LINEAR PARK LETTERKENNY		968,935
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		2,000,000
BUNDORAN TOWN ENHANCEMENT & ORIENTATION		800,000
ALPHA INNOVATION PROJECT LETTERKENNY		12,000,000
BETA BUSINESS CENTRE LETTERKENNY		18,600,000
COMMUNITY RECOGNITION FUND 2023		3,000,000
LAND AT THE COMMON LIFFORD DEVELOPMENT		3,400,000
DONEGAL TOWN OUTDOOR PUBLIC SPACE SCHEME		899,000
Environmental Services		
Operation, Maintenance and Aftercare of Landfill	1,827,643	
Op & Mtce of Recovery & Recycling Facilities	1,114,724	
Litter Management	1,845,629	

Street Cleaning	500,928	
Waste Regulations, Monitoring and Enforcement	662,682	
Safety of Structures and Places	872,892	
Operation of Fire Service	7,272,357	
Water Quality, Air and Noise Pollution	724,873	
Climate Change and Flooding	558,910	
CFRAMS		40,513,000
CATCHMENTCARE PROJECT		13,792,435
LANDFILL REMEDIAL WORKS – RECOUPABLE		1,900,000
RESTORATION WORK AT BALBANE LANDFILL		2,903,286
BALLYNACARRICK LANDFILL SITE		4,313,718
Recreation and Amenity		
Operation and Maintenance of Leisure Facilities	1,121,677	
Operation of Library and Archival Service	4,938,999	
Op, Mtce & Imp of Outdoor Leisure Areas	1,993,980	
Operation of Arts Programme	2,085,900	
BUNCRANA SWIM POOL COMM LEISURE CNTR RE-FURB 06		13,860,000
SPORT CAPITAL GRANT - BALLYSHANNON LEISURE CENTRE		850,000
Agriculture, Education, Health and Welfare		
Operation and Maintenance of Piers and Harbours	1,341,170	
Veterinary Service	767,462	
GLENGAD PIER		1,000,000
BURTONPORT PIER QUAY WALL		1,000,000
PORTSALON PIER REFURBISHMENT		1,500,000
RATHMULLEN PIER REFURBISHMENT		4,500,000
GREENCASTLE HARBOUR DEVELOPMENT		16,458,704
Miscellaneous Services		
Profit/Loss Machinery Account	7,205,874	
Administration of Rates	8,466,593	
Local Representation/Civic Leadership	1,889,224	
Motor Taxation	1,472,602	
Agency & Recoupable Services	10,750,868	
Stranorlar Regional Training Centre	842,356	

Expenditure recently Ended		
Project/ Programme Description	Revenue Expenditure	Capital Expenditure
Housing and Building		
H10011A - CARNDONAGH 2015 - 4 NO. SOCIAL HOUSES		843,757
PV10018B-NEWTOWNCUNNINGHAM (2015)		1,085,661
H58/19 PURCHASE OF 5 HOUSES AN CRANLA BUNCRANA		670,799
6 NO UNITS FALCARRAGH PHASE 1 & 2 (TK 26/18)		2,450,842
HG685 DEVELOPMENT WORK AT BIG ISLE HALTING SITE		769,054
REFUGEE RESETTLEMENT PROGRAMME INISHOWEN		660,409
FABRIC UPGRADE PROGRAMME 2013 LETTERKENNY DONEGAL STRANORLAR GLENTIES		4,852,740
ENERGY EFFICIENCY RETROFIT PROG 2022 STRANORLAR MD		1,285,322
ENERGY EFFICIENCY RETROFIT PROG 2022 DONEGAL MD		1,017,083
ENERGY EFFICIENCY RETROFIT PROG 2022 GLENTIES MD		758,006
ENERGY EFFICIENCY RETROFIT PROG 2022 LETTERKENNY MD		641,993
Road Transportation and Safety		
MEENAMULLIGAN BRIDGE REPLACEMENT		1,127,725
TYRCONNELL BRIDGE DECK REPLACEMENT		1,503,563
3 NO. 26000KG TIPPER LORRIES		510,142
MOUNTAIN TOP LETTERKENNY DL 99 110		27,953,585
DUNKINEELY TO BRUCKLESS PAVEMENT OVERLAY		1,771,406
N14 DRUMOGHILL (PAVEMENT)		986,114
MOUNTCHARLES BYPASS PAVEMENT		775,000
LOUGHANURE PAVEMENT		580,000
CROLLY TO LOUGHANURE PAVEMENT		783,000
KILCONNEL TO KILMACRENNAN PAVEMENT		1,135,000
BSHANNON/BUNDORAN BYPASS DL 99 110		88,000,000
Development Management		
AILT AN CHORRAIN/ARAINN MHOR (RRDF)		1,479,260

Notes:

1. All expenditure headings at "Service" level in the 2023 Annual Financial Statement (AFS) which incurred expenditure > €0.5m are included in the report. Services in the 2024 Budget (considered during 2023) which are either new or show an increase of €500k or more over the 2023 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 2023. There are some very high-value projects included where actual expenditure incurred to date is relatively small and there is little likelihood of the project proceeding to delivery in the foreseeable future.
4. Segregation of overall projects: it can be difficult to establish what constitutes a 'phase' or a continuation of a multi-annual project/programme and what is a new project/programme? (E.g., Major roads projects delivered in stages that can have decades-long lifecycles). Best judgement has been used on a case-by-case basis in this report.

5. *In the case of some very long-term projects, expenditure information is only readily available from as far back as the commencement of the Agresso financial management system, i.e., since 2001.*
6. *Figures quoted in current expenditure (programmes) include overheads and administration costs.*
7. *Figures quoted include transfers to/from reserves if appropriate.*
8. *Figures quoted include Central Management Charges (CMC).*
9. *Defective Concrete Block Grant Scheme figure is based on initial allocation, it is likely the full cost of the scheme will be a figure much greater than this.*

4. Published Summary of Procurements

As part of the Quality Assurance process, Donegal County Council is required to publish summary information on our website of all procurements in excess of €10m.

During 2023, 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/services/procurement/.](https://www.donegalcoco.ie/services/procurement/)

Project Details	
Year:	2023
Parent Department:	Donegal County Council
Name of Contracting Body:	Donegal County Council
Name of Project/Description:	Competitive Dialogue Procurement Process – Social Housing Through Turnkey Acquisition – Countywide
Procurement Details	
Advertisement Date:	01/10/2023
Tender Advertised in:	eTenders, TED 598223-2023
Awarded to:	Multiple and ongoing awardees
EU Contract Award Notice Date:	N/A
Contract Price:	€200,000,000
Progress	
Start Date:	01/10/2023
Expected Date of Completion per Contract:	30/09/2026
Spend in Year under Review:	Nil
Cumulative Spend to End of Year:	Nil
Projected Final Cost:	€200,000,000
Value of Contract Variations:	No mechanism, as fixed price contract
Date of Completion:	2028
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc.)	Up to c.700 units to be built
Output Achieved to date (E.G. X kms of Roads, No of Units etc.)	6 PQQ submissions received and assessed. 1 Solution received and assessed. Dialogue Meetings held with 20-30 Developers.

Project Details	
Year:	2023
Parent Department:	Donegal County Council
Name of Contracting Body:	Donegal County Council
Name of Project/Description:	Greencastle Breakwater Project
Procurement Details	
Advertisement Date:	20/12/2022
Tender Advertised in:	eTenders – TED (v209)
Awarded to:	Foyle & Marine Dredging Limited
EU Contract Award Notice Date:	29/05/2023
Contract Price:	€16,162.949.91 inc. VAT
Progress	
Start Date:	April 2023
Expected Date of Completion per Contract:	October 2023
Spend in Year under Review:	€16,361,259
Cumulative Spend to End of Year:	€16,458,704.14
Projected Final Cost:	€16,458,704.14
Value of Contract Variations:	Unknown
Date of Completion:	October 2023
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc.)	The completion of this project will include a 150m extension to the partly constructed breakwater that will significantly improve safety of access and safety within Greencastle Harbour.
Output Achieved to date (E.G. X kms of Roads, No of Units etc.)	Project fully completed during 2023

Project Details	
Year:	2023
Parent Department:	Donegal County Council
Name of Contracting Body:	Donegal County Council
Name of Project/Description:	42 social houses at Drumacrin Bundoran (Phase 1)
Procurement Details	
Advertisement Date:	17 th November 2022
Tender Advertised in:	eTenders: RFT227691
Awarded to:	Michael Kelly, Glebe Builders Ltd
EU Contract Award Notice Date:	25/04/2023
Contract Price:	€10,081,707.95 (incl. VAT)
Progress	
Start Date:	31/10/2023
Expected Date of Completion per Contract:	31/12/2025
Spend in Year under Review:	€101,237
Cumulative Spend to End of Year:	€3,237,138
Projected Final Cost:	€13,125,888.73
Value of Contract Variations:	To be confirmed following completion of construction stage Final Account.
Date of Completion:	September 2025.
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	42 high quality new social homes in Bundoran, Co. Donegal
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	<p>Contractor appointed and works have commenced on site. Contract period for the works is 20 months.</p> <p>Foundations ongoing and installed to 40no. units. Radon and concrete slabs installed to 8 no units.</p> <p>Block-laying substructure completed 34no Units and commenced superstructure of 6 no units.</p> <p>Main foul drainage works complete across third part lands and main foul and storm drainage works within site 80% complete</p>

5. Assessment of Compliance

5.1. Checklist Completion: Approach Taken and Results

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

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

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

The scoring mechanism for these above tables is as follows:

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

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

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All senior staff at Divisional Manager level engaged fully with the process.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Due to staff movement some additional training may be required. Internal training did not take place in the year under review.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	2	Yes, in respect of the QA stage.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	Requirements are not clear in this 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 2023 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 2023. (See appendices)
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Yes – where relevant and in the context of Final Accounts, Departmental Returns and Recoupment.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	Post project reviews normally take the format of final account reports, management reports, recoupment claims and other project materials/documents synonymous with the term 'Post Project Review'.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	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.

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	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	Yes.
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? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €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	No project at this stage.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	No project at this stage.
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	No project at this stage.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	No project at this stage.
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €200m?	N/A	

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Budget increase for specific purposes. Central Government Grants.
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	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	Statutory Revenue Budget approved by Elected Members 6 th December 2023.
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 rd 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 2023 were outside the control of Local Authority.
Q 4.7	Did budgets have to be adjusted?	3	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.

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Spending programme defined as part of statutory budget process.
Q 5.2	Are outputs well defined?	3	National Performance Indicators for local Government.
Q 5.3	Are outputs quantified on a regular basis?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, budget performance and monitoring 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?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Performance indicators for some services feature performance based on units and per-capita analysis.
Q 5.8	Are other data compiled to monitor performance?	3	Yes, budget performance and monitoring 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?	3	Yes, where relevant, measures can vary depending on service. Internal Audit Unit, Audit Committee and Value for Money Committee contribute to this. Public accountability and local democracy are also relevant here.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Many forms of financial and non-financial data are recorded during the implementation of programmes and projects.

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	Nineteen projects ended in year under review
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	NA	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	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?	N/A	Reviews generally conducted by internal staff but subject to external review by funders, department etc
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

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

DCC Notes:

1. *A local authority has a range of different projects and programmes across many services, funded through a myriad of different sources, conducted according to various and diverse regulations and requirements. Completing a single set of QA documents for the organisation is challenging and does not necessarily provide an accurate picture of compliance generally throughout the organisation.*
2. *Whilst some changes were made to the checklists 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 2023 Public Spending Code Quality Assurance process.

6.1 Machinery Yard and Stores

Value: €7,074,621 Percentage of Inventory: 3.48%

6.1.1. Summary & Conclusions

Donegal County Council operates both a General Store and a Workshop Store under the Roads & Transportation Directorate. These stores supply a wide range of products to assist the various Council Directorates in carrying out their duties and an annual stock-take occurs at year-end in order for figures to be posted to the Annual Financial Statement.

This check focused on the procedures in place around the ordering, receipting and issuance of goods from the General and Workshop Stores as well as how the underlying transactions were reconciled on the Agresso financial system. The check also examined the processes and controls in place to ensure that the annual stock take was carried out accurately.

The key activities undertaken include the tendering, ordering, receipting and issuance of stock from the stores, processing of invoices for payment by Finance Directorate and ensuring all stock transactions are reconciled on a regular basis. The processes and controls in place, record-keeping and segregation of duties throughout the process were found to be satisfactory.

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

The procedures in place around the annual stocktake and processing of stock transactions within the Roads Directorate's Machinery Yard in Donegal County Council, provide adequate assurance that there is compliance with the Public Spending Code to-date.

6.2 Burtonport and Arranmore Island Harbour to Island Regeneration Project

Value: €42,879,260

Percentage of Inventory: 1.55%

6.2.1 Summary and Conclusions

The primary objectives of the Harbour to Island Regeneration Project were to improve the Burtonport Harbour and Arranmore Island infrastructure and public amenities in order to strengthen economic resilience, protect cultural heritage and support the reversal of negative demographic trends, while delivering a high-quality public realm.

The key activities undertaken are the planning and design process, the land acquisition process, the procurement process and the demolition and construction works. The necessary data and information is available to enable the Harbour to Island Project to be subjected to a full evaluation at a later date if required.

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

7. Next Steps: Addressing Quality Assurance Issues

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

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

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

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

8. Conclusion

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

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

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

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

Donegal County Council
Internal Audit Department



Public Spending Code for 2023
Local Authority Quality Assurance
PSC 23/01 – Machinery Yard – General and Workshop Stores
Process and Stocktake

May, 2024

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 2024 was the:

Machinery Yard – General and Workshop Stores Stocktake

Project:	Machinery Yard – General and Workshop Stores Stocktake
Start Date:	December 2023
Responsible Body:	Donegal County Council
Category:	Current expenditure
Total value of scheme:	€7,074,621 (in 2023)
Value of Revenue 2023 Inventory:	€203,190,360
% of in-depth review:	3.48%

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 operates both a General Store and a Workshop Store under the Roads & Transportation Directorate. These stores supply a wide range of products to assist the various Council Directorates in carrying out their duties. An annual stock-take occurs at year-end in order for figures to be posted to the Annual Financial Statement.

The audit primarily focussed on how stock is managed in the General and Workshop Stores, particularly the processes around the year-end stock take. The audit also examined the systems and controls in place to ensure they were adequate and to provide reasonable assurance that stock in said Stores is managed in an effective and efficient manner.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Donegal County Council General and Workshop Stores and Stocktake Process
Detail	Donegal County Council’s General and Workshop Stores supply a range of products to various Council directorates to assist them in carrying out their objectives whilst aiming to maximise value for money and ensuring compliance with procurement processes and national frameworks. To help ensure the effective management and control of inventory and to enable the correct value to be posted to the Annual Financial Statement, an annual stock-take occurs at year-end.
Responsible Bodies	Donegal County Council (Roads & Transportation Directorate)
Current Status	Current Expenditure being incurred
Start Date	January, 2023
End Date	December 2023
Overall Cost	€7,074,621

Project Description

Donegal County Council’s General and Workshop Stores supply a wide range of products to various Council directorates to assist them in carrying out their objectives whilst aiming to maximise value for money and ensuring compliance with procurement processes and national frameworks. An annual stock-take occurs at year-end in order for figures to be posted to the Annual Financial Statement.

Section B - Step 1: Logic Model Mapping

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

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • To assist the Roads and other council directorates in achieving their objectives by stocking a wide range of products • Maximising value for money for Donegal County Council by consolidating goods procurement through the General and Workshop Stores . • To ensure compliance with National Frameworks (OGP) • To ensure all stock is stored securely and managed efficiently and effectively. 	<ul style="list-style-type: none"> • Stores Staff input goods orders onto Agresso • Goods are received into stores and entered onto Agresso Stores module. • Stocks are located in secure storage areas in CCTV controlled buildings. • Stocks are issued and inputted against jobs on the Agresso Stores module. • Supplier invoices are entered on Agresso for payment. • Stores and Finance staff resource is required to reconcile the stock accrual account on Agresso. • Annual stock take is conducted by DCC staff with assurance checks provided by an external accountancy firm / finance department oversight. 	<ul style="list-style-type: none"> • Replacement/new stocks are ordered. • Goods are checked, receipted and added to stores. • Stocks are issued to jobs and recorded on Agresso using appropriate account element with appropriate markup where required. • Invoices received are processed for payment. • The stock accrual account is reconciled to ensure all orders are complete and reconciled. • Annual stocktake occurs with resultant stock value adjustments posted to Agresso 	<ul style="list-style-type: none"> • Stocks are issued to various jobs/ projects. • Parts are available for fleet maintenance and repair 	<ul style="list-style-type: none"> • Stock is managed effectively. • Council directorates are assisted in meeting their objectives whilst maximising value for money by procuring goods from the General and Workshop stores. • The Fleet is available for use and is compliant with RSA requirements • Stock provision can be held in stores so available for dispatch on request reducing delays • Central Stock Management service reduces tasks and manhours for both professional and administrative staff utilising the service • Reduces stores requirement in area depots with just in time delivery / collection

Description of Programme Logic Model

Objectives: To stock a wide range of products in order to assist the Roads and other Donegal County Council directorates in achieving their objectives whilst ensuring all stock is stored securely and managed efficiently and effectively.

Inputs: Stores staff raise requisition orders for new stock on Agresso when required, (subject to line manager approval) and the goods are subsequently delivered by suppliers to the General and Workshop Stores. The goods are then checked and receipted onto the Agresso Stores module by DCC staff and added to either the general or machinery store warehouses, both of which have access restrictions, (swipe card entry) and are protected by CCTV.

Stores staff issue goods to various directorates upon request and complete the stock issuance requisition forms. These details are then inputted onto the Agresso Stores Module.

Supplier invoices are sent to the Central Invoice Matching Team who process these for payment once the stores staff have completed a check to ensure the invoice, delivery note and purchase order all match.

On a regular basis, stores staff complete the single account reconciliation on Agresso of the stock accrual account to ensure all stock orders are fully reconciled.

On an annual basis stores staff conduct a full stock take and post any adjustments to Agresso. An external accountancy firm is present at each annual stock take to provide assurance over the process and amounts counted.

Activities: There are a number of key activities involved in ensuring stock is managed effectively on an ongoing basis so that the machinery yard achieves its objectives:

- Goods are tendered and requisition orders are raised for new or replacement stock when required and these are approved by line management to create purchase orders.
- Goods received are checked to delivery notes and added to either the general or machinery store warehouses.
- Staff update Agresso for the goods received once the invoice is received and they have checked all amounts match with the purchase order.
- Goods issued to the various directorates are recorded in the stores requisition book and then entered on the Agresso Stores Module.
- Invoices are processed by Central Invoice Matching Team and added to a weekly payment file.
- Stores staff reconcile the stock accrual account 41100 at least once a month and send this to finance. Journals are actioned to correct any outstanding reconciling items remaining.
- Staff count all goods in both the machinery and general stores and post any necessary adjustments into the Agresso Stores module as part of the annual stock take.

- Staff complete monthly checks on certain product lines to ensure levels per the floor agree to those held on the Agresso Stores module.

Outputs: Various stock items are issued to various teams throughout the council on an ongoing basis and parts are available on hand for DCC fleet maintenance and repair.

Outcomes: Effective execution of this process ensures that stock is managed effectively and efficiently while assisting the Roads and other Council directorates in meeting their objectives.

Section B - Step 2: Summary Timeline of Programme

The following section tracks the processes involved in the General and Workshop Stores Process operated by Donegal County Council, using programme milestones.

January – December 2023	Staff check stock levels, complete tender process and subsequently raise requisitions for new and replacement stock as required. Goods are received and receipted on Agresso and stock is issued and recorded accordingly on Agresso on an ongoing basis
Tuesday of each week	Invoices that have been received from suppliers and matched to purchase orders and Good Received Notes are processed for payment.
End of each month	At least once a month staff complete the Stock Accrual Account (41100) reconciliation. Once a month, random checks are completed on certain product lines to test the accuracy of the values held on Agresso, for governance and compliance.
December 2023	Annual stocktake occurs with any necessary adjustments posted to the Stores Module

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to the processing, management and oversight of the General and Workshop Stores process and stocktake in Donegal County Council.

Project/Programme Key Documents		
	Title	Details
1	Donegal County Council, (DCC) Stock Take Report December 2023 prepared by the procured independent auditor. In 2023 this was JG Carlin & Company.	Independent assurance report from external accountancy firm on year-end stocktake held by DCC Stores staff
2	Roads & Transportation Directorate General and Workshop Stores December 2023 End of Year Stock Take Report	Details the outcome of the 2023 Stock Take in Council's stores at Lifford.
3	DCC Central Technical Services Stocktaking Procedure	Procedures manual to guide staff in DCC in how to conduct the Stores stock take
4	Single Account Reconciliation 41100 stock suspense account Finance Procedures	Guidance document for staff in DCC on how to complete the stock accrual account reconciliation.
5	Transport Infrastructure Ireland, (TII) Multi party Framework agreement for the Supply and Spraying of Bitumen Emulsions 2022-2026	Agreement between TII on behalf of local authorities and selected suppliers for the supply of Bitumen
6	Office of Government Procurement, (OGP) Framework agreements	Implementation of Frameworks between OGP procured suppliers at national level for local use – a Chief Executive (CE) Order is required to approve for each category

Key Document 1: Donegal County Council, (DCC) Stock Take Report December 2023 prepared by JG Carlin and Company

DCC engaged J&G Carlin & Co. Limited as an independent accountant to conduct spot checks and prepare a stock take report based on the annual Machinery Yard Stores stock take in December 2023. This document details their findings.

Key Document 2: Roads & Transportation Directorate Machinery Yard December 2023 End of Year Stock Take Report

This report includes background details and the outcome of the 2023 Stock Take in DCC's Machinery Yard stores at Lifford and provides an overview of any significant events, details or issues that occurred prior to and during the stock take.

Key Document 3: DCC Central Technical Services Stocktaking Procedure

This procedures document outlines the minimum steps needed to ensure the accuracy and effectiveness of stocktaking processes in the machinery yard General and Workshop Stores.

Key Document 4: Single Account Reconciliation 41100 stock suspense account Finance Procedures

This document outlines the main steps involved in carrying out the reconciliation of the Stock Accruals Account 41100 on Agresso.

Key Document 5: Transport Infrastructure Ireland, (TII) Multi party Framework agreement for the Supply and Spraying of Bitumen Emulsions 2022-2026

This framework sets out the terms and conditions on which local authorities can procure the supply and spraying of Bitumen emulsions.

Key Document 6: Office of Government Procurement, (OGP) Framework agreements

OGP Framework agreements – activation contracts which enable Local Authorities to utilize centrally procured services.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out on the General and Workshop Stores Process and Stocktake in Donegal County Council in 2023. It evaluates whether appropriate data is available for the future evaluation of the programme.

Data Required	Use	Availability
Relevant Guidance and Procedures Manuals	To determine the guidelines and procedures in place for the stores and stocktake process	Yes – available from relevant staff in the Finance and Roads Directorates.
Approved Purchase Orders, delivery docket and invoices relating to payments for those goods	To assess a sample number of transactions and ensure the PO number matches the invoice and the amount of stock received.	Yes – POs and Invoices are available on Agresso and hard copies of delivery notes are available from Machinery Yard Stores staff who store them in a hardcopy file until the end of the year when they are archived.
Pre stocktake stock levels, stock counting, (control) sheets and post stocktake inventory levels	To assess whether the stocktake count was completed accurately and that the Agresso stores module was updated with the correct final stock levels.	Yes - These are saved for future reference by staff in the Machinery Yard.

Data Availability and Proposed Next Steps

DCC General and Workshop Stores staff utilises the Agresso Financial System Stores module to process and manage inventory levels. Individual order records can be obtained from Agresso and hard copy files are kept by Stores staff for a defined time period. Financial information in relation to stores transactions can be obtained from Agresso.

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

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Donegal County Council's General and Workshop Stores and Stocktake 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 Donegal County Council's General and Workshop Stores and Stocktake process 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 General and Workshop Stores and stocktake process to be evaluated at a later date if required.

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

In line with best practice, goods received from suppliers should be receipted on the Agresso system at the earliest opportunity rather than waiting for the invoice to be received.

The single account reconciliation of the stock accrual account, (account 41100) requires a large amount of manual intervention by stores staff to clear orders that have been finished and have a residual balance of 0. A script could be developed for Agresso and run on a set schedule that would automatically remove these transactions from the reconciliation and yield significant savings in staff processing time.

Section: In-Depth Check Summary

The following section presents a summary of the findings of the in-depth check on The General and Workshop Stores and Stocktake process within Donegal County Council.

Summary of In-Depth Check

Donegal County Council operates both a General Store and a Workshop Store under the Roads & Transportation Directorate. These stores supply a wide range of products to assist the various Council Directorates in carrying out their duties and an annual stock-take occurs at year-end in order for figures to be posted to the Annual Financial Statement.

This check focused on the procedures in place around the ordering, receipting and issuance of goods from the General and Workshop Stores as well as how the underlying transactions were reconciled on the Agresso financial system. The check also examined the processes and controls in place to ensure that the annual stock take was carried out accurately.

The key activities undertaken include the tendering, ordering, receipting and issuance of stock from the stores, processing of invoices for payment by Finance Directorate and ensuring all stock transactions are reconciled on a regular basis. The processes and controls in place, record-keeping and segregation of duties throughout the process were found to be satisfactory.

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

The procedures in place around the annual stocktake and processing of stock transactions within the Roads Directorate's Machinery Yard in Donegal County Council, provide **adequate assurance** that there is compliance with the Public Spending Code to-date.

Appendix B – Burtonport and Arranmore Regeneration Project

**Donegal County Council
Internal Audit Department**



Public Spending Code for 2023

Local Authority Quality Assurance

**PSC 23/02 – Rural Regeneration and Development Fund (RRDF) -
Burtonport and Arranmore Island Harbour to Island Regeneration
Project**

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 2023 was the:

Rural Regeneration and Development Fund, (RRDF) - Burtonport and Arranmore Island Harbour to Island Regeneration Project

Project:	Rural Regeneration and Development Fund – Burtonport and Arranmore Island Harbour to Island Regeneration Project
Start Date:	2020
Responsible Bodies:	Department of Rural and Community Development Donegal County Council, Community Development & Planning Services Directorate
Category:	Capital expenditure being incurred
Total value of scheme:	€42,879,260 (in 2023)
Value of Revenue 2023 Inventory:	€2,759,083,270
% of in-depth review:	1.55%

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 Burtonport and Arranmore Island Harbour to Island Regeneration Project, (Harbour to Island Project) is a capital project undertaken partly financed with the RRDF funding provided to Donegal County Council, to improve the infrastructure, amenities and enterprise space in Burtonport and Arranmore Island and facilitate growth and recovery in these areas.

Internal Audit found that the processes and controls in place, as well as the detailed record keeping undertaken by the Community Development & Planning Services Directorate as the

project coordinators, have ensured that to date the project is being carried out in adherence to Public Spending Code guidelines.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Rural Regeneration and Development Fund - Burtonport and Arranmore Island Harbour to Island Regeneration Project
Detail	<p>This is a regeneration project in Burtonport & Arranmore Island which aims to improve the infrastructure, public amenities and enterprise space in these areas.</p> <p>The primary aims of the project were to deliver both the facility and the capacity for growth and recovery in these areas by providing improved public amenities, the enterprise space for the launch of new businesses and the physical transport infrastructure necessary to sustain the growing service demands at this key location on the Wild Atlantic Way.</p>
Responsible Bodies	<p>Department of Rural & Community Development –funding agency</p> <p>Donegal County Council, (DCC) – Project oversight, project delivery and project management</p>
Current Status	Capital expenditure being incurred
Start Date	2020
End Date	Ongoing
Overall Cost	€4.1m (approximately)

Project Description

The Harbour to Island Regeneration Project is a scheme to improve the infrastructure, amenities and enterprise space in Burtonport and Arranmore Island in order to facilitate

growth and recovery in these areas. It is expected that the project will result in the creation of additional employment primarily in the tourism sector as well as helping to sustain existing jobs at these locations.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the Harbour to Island Regeneration Scheme.

A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • To strengthen and support the fishing industry • To strengthen economic resilience by facilitating diversification and up-scaling in the tourism and leisure sectors • To improve Harbour Infrastructure & functionality and reduce dereliction • To deliver key infrastructural and place based interventions which support reversal of negative demographic trends • To protect cultural heritage and deliver a high quality public realm 	<ul style="list-style-type: none"> • Funding from Department of Rural & Community Development, (DRCD) • Co –financed by DCC • Department of Public Expenditure, NDP Delivery and Reform Project Management Guidelines. • Staff resources • Stakeholder input • Planning • Compulsory Purchase Order process • Construction process 	<ul style="list-style-type: none"> • Economic Appraisal/ Cost Benefit Analysis • Application to DRCD for funding • Project approval • Public Consultation Process • Design stage • Planning Process • Land Acquisition • Procurement process • Construction phase – site clearance, asbestos removal, building works etc. • Supervision of works • Review stage – ensuring adherence to relevant standards 	<ul style="list-style-type: none"> • Reports at each stage of the project • Planning approval • Compulsory Purchase Order Completion • Acquired land • Old sites demolished • Construction works completion 	<ul style="list-style-type: none"> • Improved facilities for Fishing Industry • New employment opportunities • Improved indoor and outdoor public amenities • New commercial units constructed. • Improved environmental condition and access to Harbour areas • Increased tourist numbers to the Harbour and Port • Increased Activity in Hospitality sector • Stabilize permanent population and grow seasonal population.

Description of Programme Logic Model

Objectives: The regeneration project was approved by Minister Michael Ring and granted funding approval of €3,089,199 under the RRDF on 06/11/19. The main objectives of the project were:

1. To strengthen and support the fishing industry.
2. To strengthen economic resilience by facilitating diversification and up-scaling in the tourism and leisure sectors.
3. To improve Harbour Infrastructure & functionality and reduce dereliction.
4. To deliver key infrastructural and place-based interventions which support reversal of negative demographic trends.
5. To protect cultural heritage and deliver a high-quality public realm.

Inputs: The majority of funding for this project was provided by the Department of Rural and Community Development with the remainder co-financed by Donegal County Council by way of a loan which was sanctioned by the Department of Housing, Local Government and Heritage for various capital projects including the RRDF. It is anticipated that the final cost for completion of phase 1 and 2 of the project will be approximately €4.1m. There are numerous inputs in order to bring the project to completion:

- Securing project approval.
- Department of Public Expenditure, NDP Delivery and Reform Project Management Guidelines - these Project Management Guidelines provide a framework for management of developments and delivery of Capital Projects and assist in ensuring consistency of approach.
- Staff Resources – The input and specialist knowledge from a number of engineering, architectural and administrative staff from DCC was required throughout the Project.
- Stakeholder input - Comharchumann Oileán Árinn Mhor Teo, the Island Co-Operative (COAM) are a project partner who own the land on which the shore front amenity will be developed and secured planning permission for the proposed development. The two competing ferry companies who run services to Arranmore Island were also stakeholders in the Project.
- Planning process - liaising with various planning agencies and ensuring plans are in adherence to relevant legislation.
- Compulsory Purchase Order process - The lands required for the Regeneration Project were acquired by CPO. The majority of Land Agreements were completed prior to construction commencing and approximately €1.1 million has been spent on acquiring land for this project.
- Construction process – demolition works/site clearance, asbestos removal, surfacing works etc.

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

- Economic Appraisal/ Cost Benefit Analysis – This process is used to determine the value of a project in relative terms. Project justification is measured as economic worth to the community.
- Application for Funding – The funding was granted by the Department of Rural & Community Development following an application by DCC under the Rural Regeneration and Development Fund.
- Public consultation process – This process is intended to inform the general public about the proposed development and in particular, those who may be directly affected by the proposed scheme.
- Design stage – Once the planning and design processes were completed the project proceeded to tender advertisement and award.
- Procurement process – The advertising and award of the tender for construction works was conducted in adherence to EU Directives on procurement.
- Construction phase – site clearance, drainage works, surfacing works etc.
- Supervision of works
- Review stage – ensuring adherence to relevant standards


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

- Reports at each stage of the project – regular progress reports are provided to various stakeholders at key stages to ensure the project goals and objectives are being met
- Planning approval – planning approval must be secured in order to minimise possible effects of the project on the general public and local communities
- Compulsory Purchase Order (CPO) completion - The lands required for the Scheme were acquired by CPO under the Harbour to Island Project.
- Land acquisition - The majority of Land Agreements were completed prior to construction commencing.
- Construction works completion – the carrying out of various on-site works to complete the project, both in Burtonport and Arranmore Island including site clearance works, asbestos removal, building construction, new recreational facilities and landscaping works.

Outcomes: The envisaged outcomes of the Harbour to Island project are to improve the social, cultural and economic infrastructure, amenities and employment opportunities in both Burtonport and Arranmore Island. The project will deliver both the facility and the capacity for growth and recovery in these areas to sustain the growing service demands at this key destination along the Wild Atlantic Way.

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

The following section tracks the Harbour to Island Project from inception to current status in terms of major project milestones.



Date	Milestone description
July 2019	Elected Members of Donegal County Council, (DCC) approve planning for Phase 1 Harbour Infrastructure works
August 2019	DCC submit application for funding from Rural Regeneration & Development Fund, (RRDF) for the Harbour to Island Regeneration Project Phase 1
November 2019	Minister Michael Ring approves funding for Phase 1 of the Harbour to Island project
May 2020	Elected Members of DCC approve planning for Phase 2, development at BurtonPort.
April 2021	The Minister approves funding from the RRDF for Phase 2 of the Project.
May 2021	Contract (Issue of Letter of Acceptance to Joseph McMenamin & Son Ltd) for Arranmore Island Phase 1 works
May 2021	Commencement of Construction Works (Arranmore Island Phase 1)
January 2022	Contract Date (Issue of letter of acceptance to McDermott & Treaty Construction Ltd)
January 2022	Commencement of Construction Works (Burtonport Phase 1)
24 th June 2022	Substantial Phase 1 works completion (Arranmore Island)
25 th August 2023	Substantial Phase 1 works completion (Burtonport)

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Harbour to Island Scheme.

Project/Programme Key Documents		
No.	Title	Details
1	Economic Appraisal of the Project	This document sets out the independent economic appraisal and cost benefit analysis for the Project
2	Project Brief for Phase 1 and 2 of the Project	These documents include the project brief for phase 1 and 2 of the Project.
3	Procurement Strategy for Phase 1 and 2 of the Project	Documents that outline the procurement strategy for both phases of the project
4	Rural Regeneration and Development Fund Second Call 2019 Funding Application Form	Application for funding from DRCD for the Harbour to Island Regeneration Project
5	Department of Rural & Community Development Decision Gate 3 – Approval to Proceed Letter	Letter from DRCD confirming funding for the project and approval to proceed

Key Document 1: Independent Economic Appraisal of the Project

The economic appraisal was conducted in 2019 by PKF-FPM Accountants Limited: The cost benefit analysis identified the potential economic and social outcomes that the project is expected to deliver.

Key Document 2: Project Brief for Phase 1 and 2 of the Project

The Project brief documents outline the project history and objectives, the strategic elements of the project as well as the scope, governance arrangements, high level project budget and constraints involved.

Key Document 3: Procurement Strategy for Phase 1 and 2 of the Project

The procurement strategy outlines the anticipated costs, the contract type, the procurement method selected, the method of assessment and the expenditure timeframes of the various services that require tendered as part of the Project.

Key Document 4: Rural Regeneration and Development Fund Second Call Application Form

This application form sets out the funding amount requested by Donegal County Council from the Department of Rural and Community Development to implement the Project. The form also includes an overview and objectives of the project, anticipated social and economic outcomes and the expected project budget.

Key Document 5: Rural Regeneration and Development Fund Decision Gate 3 – Funding Approval Letter

This letter from the Department of Rural and Community Development details the funding amount granted to Donegal County Council and the formal approval to proceed with the project.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Harbour to Island Project. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Economic Appraisal document	To determine whether proceeding with the project will provide an overall economic benefit when compared to the expected costs involved.	The Economic Appraisal was provided by the Regeneration and Development Team in Donegal County Council
Project Brief documents for Phase 1 and 2 of the Project	To ascertain more in-depth information on the nature of the project itself	Sharefile provided by the Regeneration and Development Team
Procurement Strategy for Phase 1 and 2 of the Project	To determine the procurement method and expenditure timeline for the various services that required procurement under the contract.	Sharefile provided by the Regeneration and Development Team
Rural Regeneration and Development Fund Application Form	To ascertain if proper procedures were followed in applying for that Project funding from the DRCD	Sharefile provided by the Capital Projects Delivery Unit
Department of Rural & Community Development Decision Gate 3 – Approval to Proceed Letter	To ascertain if the requested funding from the RRDF for the project was granted.	Sharefile provided by the Regeneration and Development Team

Data Availability and Proposed Next Steps

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

For the purposes of this Quality Assurance Check, the project team separated relevant information into the two different stages of the scheme selected for testing: Phase 1 and Phase 2. This information was then saved in a fileshare link and access was provided to Internal Audit to further interrogate the information.

Internal Audit was provided full access to the information which helped expedite the whole Quality Assurance process.

Section B - Step 5: Key Evaluation Questions

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

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

The objectives and deliverables in place for the Harbour to Island Project provide adequate assurance that there is compliance with the Public Spending Code to date.

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

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

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

The Project Brief noted that the Project Supervision Team were required to prepare and maintain a Project Risk Register while the project was ongoing to ensure risks were identified and managed effectively as required by the Public Spending Code. Internal Audit note there was no formal risk register in place for the Project although risks were monitored and mitigated through regular progress meetings.

Internal Audit recommends that a formal Project Risk Register should be prepared at the beginning of future Projects to help ensure effective risk management and mitigation.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Harbour to Island Regeneration project.

Summary of In-Depth Check

The primary objectives of the Harbour to Island Regeneration Project were to improve the Burtonport Harbour and Arranmore Island infrastructure and public amenities in order to strengthen economic resilience, protect cultural heritage and support the reversal of negative demographic trends, while delivering a high-quality public realm.

The key activities undertaken are the planning and design process, the land acquisition process, the procurement process and the demolition and construction works. The necessary data and information is available to enable the Harbour to Island Project to be subjected to a full evaluation at a later date if required.

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

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
Housing and Building							
HOUSING CAPITAL PROGRAMME	Housing				TBC	€ 88,650,000	
35 UNITS MOVILLE (TK 18/18)	Housing				3 years	€ 7,400,000	
36 NO UNITS DONEGAL TOWN (TK 57/18)	Housing				2 years	€ 7,000,000	
30 NO UNITS GWEEDORE (TK 45/18)	Housing				5 Years	€ 6,000,000	
34 UNITS CARRIGART (TK 46/18)	Housing				5 Years	€ 5,200,000	
25 UNITS LETTERKENNY (TK 15/18)	Housing				5 Years	€ 5,200,000	
14 NO UNITS BALLYBOFEY (TK 34/18)	Housing				5 Years	€ 2,800,000	
ACQUISITION OF 8 UNITS ANNAGRY	Housing				2 years	€ 1,500,000	
NASMOR HOUSING DEVELOPMENT, LETTERKENNY	Housing				6 Years	€ 3,000,000	
ARDARA PHASE 3 30 UNITS	Housing				5 Years	€ 6,700,000	
LIFFORD COMMON 60 UNITS HCS 03/22	Housing				5 Years	€ 19,000,000	
KILLYBEGS 18 UNITS HCD 01/22	Housing				5 Years	€ 4,200,000	
CARRIGART 8 UNITS HCL 02/17	Housing				5 Years	€ 1,600,000	
LAGHEY 2 UNITS HCD 02/22	Housing				4 Years	€ 850,000	
GLENOLMCILLE 6 UNITS	Housing				3 Years	€ 1,800,000	
KILCAR 7 UNITS	Housing				3 Years	€ 2,200,000	
DUNKINEELY 8 UNITS	Housing				3 Years	€ 2,500,000	
BALLINTRA 10 UNITS	Housing				3 Years	€ 3,000,000	
TAMNEY 10 UNITS	Housing				3 Years	€ 3,200,000	
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	€ 1,600,000	
NEWTOWNCUNNINGHAM 24 UNITS	Housing				3 Years	€ 7,500,000	
MOVILLE 24 UNITS	Housing				3 Years	€ 7,500,000	
GLENTIES (FIRE STATION) 3 UNITS	Housing				3 Years	€ 3,000,000	
S.I.s VARIOUS LOCATIONS	Housing				3 Years	€ 500,000	
CARNDONAGH 21 UNITS	Housing				3 Years	€ 7,000,000	
GLENEELY 10 UNITS	Housing				3 Years	€ 3,500,000	

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
MALIN 9 UNITS	Housing				3 Years	€ 3,000,000	
OLDTOWN LK 14 UNITS	Housing				3 Years	€ 4,500,000	
HIGH RD LK 175 UNITS	Housing				4 years	€ 55,000,000	
BALLYMACCOOL LK 160 UNITS	Housing				3 Years	€ 49,000,000	
MILLBRAE STRANORLAR 20 UNITS	Housing				3 Years	€ 6,500,000	
FINTOWN 12 UNITS	Housing				3 Years	€ 3,800,000	
TK LETTERKENNY 90 UNITS	Housing				3 Years	€ 30,000,000	
TK CREESLOUGH 11 UNITS	Housing				3 Years	€ 3,500,000	
TK MANORCUNNINGHAM 14 UNITS	Housing				3 Years	€ 4,500,000	
TK LETTERKENNY 200 UNITS (WINDYHALL)	Housing				4 years	€ 62,000,000	
TK LETTERKENNY 28 UNITS	Housing				2 years	€ 9,000,000	
TK WINDYHALL 21 UNITS	Housing				2 years	€ 6,500,000	
LIFFORD ARMY BARRACKS PRIOR SCHOOL	Heritage				4 years	€ 1,000,000	
EXTENSIONS TO COUNCIL HOUSES INISHOWEN	Housing				2 years	€ 700,000	
RESPOND FALCARRAGH MAIN STREET 26 UNITS	Housing				4 Years	€ 5,800,000	
CLUID KILTOY LETTERKENNY 14 UNITS	Housing				3 Years	€ 2,900,000	
HOUSING GRANTS (DISABILITY & ELDERLY)	Housing Grant		€ 3,096,058		Annual Programme	€ 3,096,058	
CLUID ARD RAWER LETTERKENNY PHASE 1	Housing				2 years	€ 871,047	
CLUID ARD RAWER LETTERKENNY PHASE 2	Housing				2 years	€ 1,700,000	
RESPOND FAIRHILL LODGE DUNGLOE	Housing				1 year	€ 1,052,019	
ENERGY RETROFIT 2024 ALL MD's	Housing				1 year	€ 6,900,000	
Support to Housing Capital Program		€ 568,491					
Road Transportation and Safety							
CARNDONAGH TO THREE TREES GREENWAY	Greenway				4 years	€ 20,000,000	
MULRINES LINK ROAD BALLYBOFEY	Link Road				3 years	€ 500,000	
LETTERKENNY NORTHERN NETWORK PROJECT	Road Scheme				4 years	€ 5,000,000	
BUNCRANA INNER RELIEF ROAD	Relief Road				4 years	€ 2,000,000	
ACTIVE TRAVEL LK (KILMACRENNAN 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
Environmental Services							
BUNDORAN FIRE STATION					TBC	€ 1,986,039	
BALLYSHANNON FIRE STATION					TBC	€ 1,986,039	
GLENCOLMCILLE FIRE STATION					TBC	€ 1,986,039	
CFRAMS - DONEGAL & LETTERKENNY					7 years	€ 29,025,000	
Operation of Fire Service		€ 1,829,666					
Recreation and Amenity							
DONEGAL TOWN LIBRARY					3 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 - WATERW					2 years	€ 2,500,000	
Agriculture, Education, Health and Welfare							
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	
Miscellaneous Services							
Administration of Rates		€ 1,088,707					
Totals		€ 7,382,950	€ 3,096,058	€ -		€ 596,757,241	

DCC Notes:

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
Housing and Building								
Maintenance/Improvement of LA Housing		€ 9,447,499						
Housing Assessment, Allocation and Transfer		€ 1,889,016						
Housing Rent and Tenant Purchase Administration		€ 1,463,176						
Administration of Homeless Services		€ 902,103						
Support to Housing Capital & Affordable Prog.		€ 2,337,415						
RAS Programme		€ 5,527,387						
Housing Loans		€ 2,570,271						
Housing Grants		€ 1,888,492						
HCD 01/18 DRUMACRIN BUNDORAN 45 SOCIAL HOUSING UNITS	Housing	€ -	€ 101,237	€ -	3 years	€ 3,237,138	€ 11,500,000	
ORAN HILL HOUSING DEVELOPMENT LETTERKENNY 03/18 34 UNITS	Housing		€ 30,043	€ -	3 years	€ 184,517	€ 9,500,000	
38 NO UNITS DONEGAL TOWN (TK 09/18) BROOKFIELD	Housing		€ 3,988,469	€ -	1 year	€ 8,319,830	€ 9,000,000	
GALLOW LANE LIFFORD 29 UNITS 02/19	Housing		€ 3,584,988	€ -	1 year	€ 5,167,939	€ 6,800,000	
RAILWAY PARK DONEGAL TOWN PHASE 3 (HCD 06/17)	Housing		€ 3,446,224		1 year	€ 5,630,307	€ 5,700,000	
H2317A - ROCKYTOWN BUNCRANA 21 NO UNITS	Housing		€ 29,862	€ -	1 year	€ 5,026,629	€ 5,200,000	
COUNTY HOUSE HQ DEVELOPMENT	Headquarters Development		€ -		TBC	€ 773,199	€ 4,441,612	
TRUSK ROAD DEVELOPMENT BALLYBOFEY 19 UNITS	Housing		€ 2,106,459	€ -	2 years	€ 4,426,690	€ 5,200,000	
CRANA CRESCENT BUNCRANA 16 UNITS	Housing		€ 392,238	€ -	2 years	€ 1,595,632	€ 4,000,000	
H2227D - DRUMROOSKE 2015 (24 NO. SOCIAL HOUSES)	Housing		€ 12,168		1 year	€ 5,458,848	€ 5,458,848	
H2034B - MEADOW HILL RAPHOE 11 NO. SOCIAL HOUSES	Housing		€ 11,854	€ -	2 years	€ 1,640,045	€ 4,000,000	
LIFFORD ARMY BARRACKS	Office accommodation		€ -		5 Years	€ 1,445,524	€ 2,500,000	
H1090B - DUNFANAGHY - 13 NO. SOCIAL HOUSES (2015)	Housing		€ 3,509	€ -	1 year	€ 1,203,100	€ 1,500,000	
5 NO UNITS BALLYSHANNON (TK 53/18)	Housing		€ 989,319		1 year	€ 1,018,016	€ 1,180,000	
24 NO UNITS AT MEADOWFIELD CONVOY (TK 56/18)	Housing		€ 3,979	€ -	2 years	€ 320,750	€ 5,200,000	
TK12/18 TURNKEY - 58 NO. UNITS AT CONVENT RD, CARNDON	Housing	€ -	€ 3,659	€ -	5 years	€ 44,212	€ 13,500,000	
01/20 CHAPEL RD DUNGLOE 45 UNITS	Housing		€ 396,807	€ -	3 years	€ 427,836	€ 13,000,000	
48/18 LOUGH FERN HEIGHTS MILFORD 17 UNITS	Housing		€ 1,009		5 Years	€ 3,451	€ 2,200,000	
02/20 KILLYLASTIN LETTERKENNY 11 UNITS	Housing		€ 1,020,868	€ -	2 years	€ 1,084,005	€ 3,400,000	
HCI 01/21 SINGLE HOUSE, THE MEADOWS, ARDARAVAN, BUNRADDY	Housing		€ 389,754		1 year	€ 482,739	€ 600,000	

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HOUSING GRANTS (DISABILITY & ELDERLY)	Grant		€ 3,096,058		Annual Programme	€ -	€ 3,096,058	
DEFECTIVE CONCRETE BLOCK GRANT SCHEME	Grant to Assist Homeowners		€ 12,384,556		TBC	€ 27,068,965	€ 40,000,000	
CAS MEENMORE DUNGLOE HOUSING PROJECT – V300	Group homes for people with disabilities		€ 89,299		2 years	€ 1,515,975	€ 1,515,975	
HABINTEG HOUSING ASSOCIATION PROJECT CASTLEFIN	Housing Scheme		€ 473,021		2 years	€ 473,021	€ 8,954,771	
EXTENSIONS TO COUNCIL HOUSES INISHOWEN	Housing		€ 71,452		Ongoing	€ 571,129	€ 700,000	
REPLACEMENT SCHEME INISHOWEN, DONEGAL, LETTERKENNY	Replacing Kitchens/Roofs	€ -	€ 590,923		Ongoing	€ 2,676,644	€ 2,676,644	
EXTENSIONS TO COUNCIL HOUSES LETTERKENNY	Housing	€ -	€ 49,212	€ -	Ongoing	€ 499,805	€ 600,000	
ENERGY EFFICIENCY RETROFITTING PROG 2023 - LETTERKENNY	Housing	€ -	€ 1,404,088	€ -	1 year	€ 1,404,088	€ 1,404,088	
ENERGY EFFICIENCY RETROFITTING PROG 2023 - STRANORLAR	Housing	€ -	€ 1,147,092	€ -	1 year	€ 1,147,092	€ 1,147,092	
ENERGY EFFICIENCY RETROFITTING PROG 2023 - INISHOWEN MD	Housing	€ -	€ 660,911	€ -	1 year	€ 660,911	€ 660,911	
ENERGY EFFICIENCY RETROFITTING PROG 2023 - DONEGAL MD	Housing	€ -	€ 1,279,110	€ -	1 year	€ 1,279,110	€ 1,279,110	
ENERGY EFFICIENCY RETROFITTING PROG 2023 - GLENTIES MD	Housing	€ -	€ 1,163,710	€ -	1 year	€ 1,163,710	€ 1,163,710	
CALF CLUID ARD NA GREINE LETTERKENNY 18 UNITS	Housing		€ 1,144,819		1 year	€ 1,272,021	€ 1,272,021	
MICA/DEFECTIVE BLOCKWORK REMEDIAL WORKS INISHOWEN	Housing		€ 146,543		10 years	€ 1,107,019	€ 1,107,019	
MICA DEFECTIVE BLOCKS WORKS LETTERKENNY	Housing		€ 138,193		10 years	€ 582,912	€ 582,912	
SHRP 2022 – 12 - NAS MOR, LETTERKENNY - 18 SOCIAL HOUSING	Housing		€ 29,886		3 years	€ 31,702	€ 4,500,000	
Road Transportation and Safety								
NP Road - Maintenance and Improvement		€ 1,865,949						
NS Road - Maintenance and Improvement		€ 1,367,670						
Regional Road - Maintenance and Improvement		€ 21,258,281						
Local Road - Maintenance and Improvement		€ 33,861,505						
Public Lighting		€ 2,197,994						
Road Safety Engineering Improvement		€ 830,179						
Maintenance & Management of Car Parking		€ 1,424,978						
Support to Roads Capital Prog.		€ 856,005						
Roads Management Office (RMO) operation costs		€ 6,176,196						
SOUTHERN RELIEF ROAD LETTERKENNY		€ -	€ 216,171	€ -	7 years	€ 293,626	€ 90,000,000	
INTERREG 2017-2021 NORTH WEST GREENWAY NETWORK		€ -	€ 7,979,476	€ -	1 year	€ 12,616,445	€ 15,000,000	

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PUBLIC LIGHTING CAPITAL PROGRAMME	LED Upgrades of Defunct		€ 523,913		2 Years	€ 1,391,161	€ 3,000,000	
FINTRA BRIDGE CAPITAL REALIGNMENT		€ -	€ 114,418	€ -	3 years	€ 710,285	€ 10,000,000	
TRAFFIC MANAGEMENT SOLUTION LETTERKENNY (POLESTAR)	Traffic Management		€ 5,759		4 Years	€ 1,031,609	€ 3,000,000	
NTA R250 PAVEMENT SAFETY FINTOWN	NTA Road Safety scheme		€ 547,733	€ -	1 year	€ 758,211	€ 1,200,000	
AT - N56 LETTERKENNY URBAN	Active Travel schemes		€ 23,586	€ -	4 years	€ 212,851	€ 3,000,000	
GLENMORE BRIDGE	Bridge replacement		€ 35,631	€ -	3 years	€ 88,059	€ 1,100,000	
BALLYSHANNON BUNDORAN CYCLEWAY	Cycle Path		€ 45,481	€ -	2 years	€ 100,518	€ 3,500,000	
SWAN PARK BUNCRANA	Public Park - Repairs		€ 387,000		1 year	€ 2,331,341	€ 2,331,341	
AGHILLY ROAD LAND PURCHASE BUNCRANA TC	Road Scheme		€ 415,983		3 years	€ 577,551	€ 1,600,000	
LETTERKENNY CATHEDRAL ONE WAY	Road Scheme		€ 122,883	€ -	1 year	€ 1,167,768	€ 1,167,768	
DONEGAL TOWN ONE WAY SYSTEM	Road Scheme		€ 631,734	€ -	1 year	€ 923,353	€ 1,000,000	
NTA SCHEMES LETTERKENNY TOWN	Active Travel schemes		€ 207,134	€ -	4 years	€ 255,041	€ 500,000	
DUCGS JOE BONNER LINK ROAD	Link Road		€ 3,814		1 year	€ 1,479,492	€ 1,479,492	
DUCGS LETTERKENNY TC LINKAGES			€ -		1 year	€ 551,340	€ 551,340	
BARNESMORE GAP GREENWAY 2022		€ -	€ 254,622	€ -	7 years	€ 441,018	€ 48,000,000	
CASTLETREAGH- FIVE POINTS	Road Scheme		€ -		1 year	€ 605,457	€ 605,457	
BALLYSHANNON REGIONAL SALT BARN	Co located Salt Barn		€ 24,078		2 years	€ 221,227	€ 2,000,000	
TEN-T PRIORITY ROUTE IMPROVEMENT - DONEGAL	Road Scheme		€ 3,726,476	€ -	19 years	€ 13,985,317	€ 850,000,000	
N56 DUNGLOE TO GLENTIES	Road Scheme		€ 1,847,312	€ -	18 years	€ 100,511,282	€ 110,000,000	
N56 MCHARLES TO INVER (DL00200&DL07189)	Road Scheme		€ 88,712	€ -	26 years	€ 38,750,478	€ 39,000,000	
N15 BRIDGEND CO BOUNDARY	Road Scheme		€ 354,910	€ -	7 years	€ 670,340	€ 61,000,000	
N56 COOLBOY KILMACRENNAN REALIGNMENT 2011	Road Scheme		€ 2,891	€ -	1 year	€ 18,374,233	€ 18,400,000	
N56 FOUR LANE LETTERKENNY	Road Scheme		€ 9,118,825	€ -	2 years	€ 15,713,242	€ 16,000,000	
N15 CORCAM BENDS 2021	Road Scheme		€ 151,460	€ -	9 years	€ 91,387	€ 20,000,000	
N15 LAGHEY ROUNDABOUT RSIS	Road Scheme		€ 265,972	€ -	3 years	€ 334,066	€ 4,500,000	
N15 BALLYSHANNON ARDGILLEW 2022	Road Scheme		€ -	€ -	2 years	€ 2,220,882	€ 2,336,461	
N56 CROLLY TO MEENACUNG 2022	Road Scheme		€ 103,730	€ -	2 years	€ 2,372,264	€ 2,490,430	
N15 BUNDORAN BYPASS 2022	Road Scheme		€ 34,808	€ -	2 years	€ 1,665,802	€ 1,753,923	
PORT BRIDGE ROUNDABOUT	Road Scheme		€ -	€ -	25 years	€ 4,500,889	€ 5,500,000	
CAPPRY TO BALLYBOFEY (PAVEMENT)	Road Scheme		€ 168,434	€ -	2 Years	€ 3,612,774	€ 3,620,000	

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N15 BLACKBURN BRIDGE SOUTH	Road Scheme		€ 769,027	€ -	3 years	1,166,330	5,400,000	
N56 MOUNTAIN TOP TO ILLISTRIN PAVEMENT 2023	Road Scheme	€ -	€ 1,180,570	€ -	2 years	1,180,570	1,244,000	
NATIONAL ROADS OFFICE ADMINISTRATION	Admin		€ 2,585,277		N/A	€ 2,585,277	€ 2,950,000	
N56 NORTH OF TERMON PAVEMENT 2023	Road Scheme	€ -	€ 928,889	€ -	2 Years	€ 928,889	€ 980,000	
N56 CREESLOUGH VILLAGE TO CASHELMORE PAVEMENT 2023	Road Scheme	€ -	€ 1,533,745	€ -	2 years	€ 1,533,745	€ 1,615,698	
CALLEN BRIDGE TO TRENTABOY	Road Scheme		-		3 years	€ 1,960,516	€ 2,100,000	
N56 DOONWELL TO DRUMBRICK 2020	Road Scheme	€ -	€ 275,767	€ -	9 years	€ 547,330	€ 10,000,000	
BURTONPORT TO LETTERKENNY GREENWAY	Greenway	€ -	€ 384,869	€ -	10 years	€ 557,012	€ 56,000,000	
INISHOWEN GREENWAY- MUFF TO QUIGLEYS POINT	Greenway		-€ 273		3 years	€ 6,139	€ 5,600,000	
INISHOWEN GREENWAY - BUNCRANA TO CARNDONAGH	Greenway	€ -	€ 154,736	€ -	6 years	€ 319,797	€ 21,000,000	
CARRIGANS TO LIFFORD GREENWAY	Greenway		€ -		5 years	€ 20,100	€ 12,000,000	
INISHOWEN GW - BRIDGEND TO BUNCRANA & NEWTOWNCU	Greenway	€ -	€ 113,799	€ -	9 years	€ 261,385	€ 23,000,000	
BALAMI 2022-23 BUNBEG INFRASTRUCTURE		€ -	€ 8,463		1 year	€ 242,907	€ 1,200,000	
GW23 INISHOWEN GW THREE TREES TO CARDONAGH			€ 28,810		7 years	€ 44,469	€ 24,500,000	
GW23 CARRIGANS TO LIFFORD			€ 21,157		7 years	€ 35,513	€ 12,600,000	
N14 TULLYRAP BALLYHOLEY			€ 15,683		2 years	€ 245,339	€ 1,900,000	
Water Services								
Operation and Maintenance of Water Supply		€ 12,425,017						
Operation and Maintenance of Waste Water Treatment		€ 2,978,444						
Collection of Water and Waste Water Charges		€ 607,365						
Operation and Maintenance of Public Conveniences		€ 947,265						
Support to Water Capital Programme		€ 3,557,009						
Agency & Recoupable Services		€ 686,761						
TOWNAWILLY GWS UPGR 2003	Group Water Scheme	€ -	€ 10,050	€ -	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	€ 750,000	
MEENABOLL GWS UP GR 2022	Group Water Scheme	€ -	€ 24,124	€ -	2 years	€ 27,324	€ 504,000	

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Development Management								
Forward Planning		€ 1,163,660						
Development Management		€ 3,175,792						
Enforcement		€ 1,237,241						
Tourism Development and Promotion		€ 1,507,236						
Community and Enterprise Function		€ 6,311,173						
Economic Development and Promotion		€ 5,833,435						
Heritage and Conservation Services		€ 1,255,553						
ISLAND HOUSE KILLYBEGS (RRDF)	Civic Space, Tourist Infor	€	€ 1,694,859		2 Years	€ 2,866,631	€ 4,800,000	
TUS NUA CARNDONAGH REGENERATION PROJECT	Fablab, Remote working	€	€ 244,436		2 years	€ 318,222	€ 9,500,000	
BALLYSHANNON TOWN CENTRE	Town Clock Acquisition, f	€	-€ 152,917		6 years	€ 11,275	€ 7,500,000	
LETTERKENNY 2040 REGENERATION STRATEGY(URDF)	Regeneration Strategy	€	€ 441,194		2 years	€ 885,359	€ 2,800,000	
LETTERKENNY 2040 RE-ENERGISE AND CONNECT THE HISTORIC	Regeneration Strategy	€ -	€ 39,331	€ -	6 years	€ 115,974	€ 22,900,000	
BURTONPORT HARBOUR DEVELOPMENT PROJECT PHASE 1	Car park,demolition of b	€	€ 259,273		4 Years	€ 1,361,515	€ 2,700,000	
BURTONPORT HARBOUR DEVELOPMENT PROJECT PHASE 2	Ferry Terminal	€	€ 132,632		4 years	€ 148,289	€ 3,700,000	
BALLYBOFEY STRANORLAR SEED RRDF	Public Realm	€	€ 327,768		4 years	€ 443,048	€ 9,700,000	
REPOWERING BUNCRANA RRDF	Shore front, Public Realm	€	€ 3,424		5 Years	€ 22,612	€ 17,500,000	
BURTONPORT RRDF LAND AQUISITION - RF0090		€	€ 42,585		2 years	€ 42,585	€ 1,500,000	
LETTERKENNY URBAN SPORTS ADVENTURE CENTRE	Sports Adventure area	€	€ 980		1 year	€ 31,950	€ 750,000	
RAMELTON HISTORIC CENTRE REGENERATION	Public Realm	€	€ 46,888		2 years	€ 252,669	€ 8,600,000	
RATHMULLAN REGENERATION PROJECT	Public Realm	€	€ 4,274		5 Years	€ 108,761	€ 11,000,000	
CARRIGART/DOWNINGS DIGITAL HUB	Digital Hub	€	€ 41,246		4 years	€ 514,088	€ 514,088	
DEVELOPED & EMERGING TOURISM DESTINATIONS	Tourism Promotion	€	€ 135,601		1 year	€ 156,050	€ 800,000	
RURAL DEVELOPMENT PROGRAMME (RDP) 2014 - 2020	Support Rural Developm	€	€ 2,901,935		9 years	€ 18,890,912	€ 18,890,912	
SICAP [LOTS 33-1, 33-2 & 33-3]	Social Inclusion & Comm	€	€ 2,992,127		7 Years	€ 19,163,337	€ 19,163,337	
RIVERINE PROJECT	Shared Public Space (Liff	€	€ 197,073		3 Years	€ 1,273,404	€ 12,500,000	
PEACE IV MANAGEMENT & IMPLEMENTATION	EU funding	€	€ 177,425		1 year	€ 3,728,853	€ 4,400,000	
DRUMBOE COMMUNITY PARK	Park	€	€ 213,475		5 years	€ 218,927	€ 3,000,000	
FORT DUNREE ENHANCEMENT WORKS	Tourist Attraction	€	€ 460,898		4 years	€ 680,287	€ 11,250,000	

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SUSTAINABLE ACCESS & HABITAT RESTORATION ERRIGAL	Walking Trail	€	€ 266,883		1 year	€ 826,023	€ 900,000	
LINEAR PARK LETTERKENNY	Park	€	€ 645,995		3 Years	€ 968,935	€ 968,935	
MUCKISH RAILWAY WALK ENHANCEMENT(LETTERKENNY TO BURTONPORT GREENWAY)	Greenway	€	€ -		4 years	€ 227,714	€ 1,000,000	
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 I	€	€ 93,213		4 Years	€ 226,641	€ 780,045	
DROMORE PARK HOUSING ESTATE TAKEOVER	Housing Estate Takeover	€	€ -		2 Years	€ 989,411	€ 1,500,000	
ST. JUDES COURT LIFFORD TAKEOVER	Housing Estate Takeover	€	€ 146,005		1 year	€ 293,168	€ 800,000	
MARKET SQUARE LETTERKENNY URDF		€ -	€ 712	€ -		€ 11,104	€ 2,000,000	
BUNDORAN TOWN ENHANCEMENT & ORIENTATION		€ -	€ 135,601	€ -	1 year	€ 156,050	€ 800,000	
COMMUNITY RECOGNITION FUND 2023		€ -	€ 308,132		1 year	€ 524,075	€ 3,000,000	
ALPHA INNOVATION PROJECT LETTERKENNY	Innovation & Business Ce	€ -	€ 641,717		3 Years	€ 641,717	€ 12,000,000	
BETA BUSINESS CENTRE LETTERKENNY	Innovation & Business Ce	€ -	€ 711,160		3 Years	€ 711,160	€ 18,600,000	
LAND AT THE COMMON LIFFORD DEVELOPMENT		€ -	€ 25,891		2 years	€ 179,382	€ 3,400,000	
DONEGAL TOWN OUTDOOR PUBLIC SPACE SCHEME		€ -	€ 44,581		1 year	€ 240,446	€ 899,000	
Environmental Services								
Operation, Maintenance and Aftercare of Landfill		€ 1,827,643						
Op & Mtce of Recovery & Recycling Facilities		€ 1,114,724						
Litter Management		€ 1,845,629						
Street Cleaning		€ 500,928						
Waste Regulation, Monitoring and Enforcement		€ 662,682						
Safety of Structures and Places		€ 872,892						
Operation of Fire Service		€ 7,272,357						
Water Quality, Air and Noise Pollution		€ 724,873						
Climate Change and Flooding		€ 558,910						
CFRAMS		€ -	€ 966,602		2 years	€ 3,219,687	€ 40,513,000	
BALBANE REMEDIATION/RESTORATION PROJECT		€ -	€ 369	€ -	1 year	€ 2,903,286	€ 2,903,286	
BALLYNACARRICK ICW		€ -	€ 525	€ -	2 years	€ 170,825	€ 4,313,718	

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CATCHMENTCARE PROJECT		€ -	€ 3,466,220	€ -	1 year	€ 12,116,774	€ 13,792,435	
LANDFILL REMEDIAL WORKS - RECOUPABLE		€ -	€ 39,676	€ -	Ongoing	€ 1,529,735	€ 1,900,000	
Recreation and Amenity								
Operation and Maintenance of Leisure Facilities		€ 1,121,677						
Operation of Library and Archival Service		€ 4,938,999						
Op, Mtce & Imp of Outdoor Leisure Areas		€ 1,993,980						
Operation of Arts Programme		€ 2,085,900						
BUNCRANA SWIM POOL COMM LEISURE CNTR RE-FURB 06		€ -	€ 24,191	€ -	3 years	€ 481,342	€ 13,860,000	
SPORT CAPITAL GRANT - BALLYSHANNON LEISURE CENTRE		€ -	€ 367,597	€ -	1 year	€ 446,298	€ 850,000	
Agriculture, Education, Health and Welfare								
Operation and Maintenance of Piers and Harbours		€ 1,341,170						
Veterinary Service		€ 767,462						
GLENGAD PIER	Quay wall refurbishment		€ 14,997.12	€ -	1 year	€ 30,965	€ 1,000,000	
BURTONPORT PIER	Quay wall refurbishment		€ 55,041	€ -	1 year	€ 99,232	€ 1,000,000	
PORTSALON PIER REFURBISHMENT	Quay wall refurbishment		€ 882,387	€ -	1 year	€ 1,207,470	€ 1,500,000	
GREENCASTLE HARBOUR DEVELOPMENT	Breakwater Development		€ 16,361,259	€ -	1 year	€ 16,458,704	€ 16,458,704	
PIERS & HARBOURS - RATHMULLAN PIER REHABILITATION		€ -	€ 110,735	€ -	1 year	€ 227,728	€ 4,500,000	
Miscellaneous Services								
Profit/Loss Machinery Account		€ 7,205,874						
Adminstration of Rates		€ 8,466,593						
Local Representation/Civic Leadership		€ 1,889,224						
Motor Taxation		€ 1,472,602						
Agency & Recoupable Services		€ 10,750,868						
Stranorlar Regional Training Centre		€ 842,356						
Totals		€ 195,807,410	€ 111,332,945	€ -		€ 427,881,681	€ 2,020,685,527	

DCC Notes:

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