

Public Spending Code

Quality Assurance Report for 2021

Donegal County Council

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

Certification

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

Signature of Chief Executive:

John G. McLaughlin

Date: 30th May 2022

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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 2021. 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		76,200,000
52 UNITS LETTERKENNY (TK 19/18)		10,500,000
35 UNITS MOVILLE (TK 18/18)		7,400,000
36 NO UNITS DONEGAL TOWN (TK 57/18)		7,000,000
LAND AT DUNFANAGHY – DESIGN & CONSTRUCTION		7,000,000
30 NO UNITS GWEEDORE (TK 45/18)		6,000,000
34 UNITS CARRIGART (TK 46/18)		5,200,000
25 UNITS LETTERKENNY (TK 15/18)		5,200,000
18 NO UNITS MILFORD (TK 55/18)		2,300,000
14 NO UNITS BALLYBOFEY (TK 34/18)		2,800,000
ACQUISITION OF 8 UNITS ANNAGRY		1,500,000
ARDARA PHASE 3 30 UNITS		6,700,000
LIFFORD COMMON 32 UNITS HCS 03/22		7,200,000
KILLYBEGS 18 UNITS HCD 01/22		4,200,000
DUNGLOE QUAY ROAD 27 UNITS		6,000,000
CARRIGART 8 UNITS HCL 02/17		1,600,000
LAGHEY 4 UNITS HCD 02/22		920,000
BUNCRANA MEADOWS 1 UNIT HCI 01/21		600,000
NASMOR HOUSING DEVELOPMENT LETTERKENNY		1,500,000
HABINTEG HOUSING ASSOCIATION PROJECT CASTLEFIN		6,900,000
CLUID HOUSING ARD NA GREINE 18 UNITS		3,529,000
HOUSING GRANTS (DISABILITY & ELDERLY)		3,000,000

Road Transportation and Safety		
BARNESMORE GAP GREENWAY 2022		20,000,000
INISHOWEN GREENWAY BRIDGEND, BUNCRANA, NEWTOWNCUNNINGHAM		23,000,000
LETTERKENNY TO BURTONPORT GREENWAY		56,000,000
BALLYSHANNON REGIONAL SALT BARN		3,500,000
Regional Road- Maintenance and Improvement	2,663,638	
Local Road- Maintenance and Improvement	1,462,074	
Water Services		
Water Supply	741,987	
Development Management		
LETTERKENNY 2040 RE-ENERGISE AND CONNECT THE HISTORIC TOWN CENTRE (PHASE 1)		18,100,000
RATHMULLAN TOWN CENTRE		8,000,000
LETTERKENNY URBAN SPORTS ADVENTURE CENTRE		750,000
PLATFORMS FOR GROWTH		1,500,000
DEVELOPED & EMERGING TOURISM DESTINATIONS		800,000
ALPHA INNOVATION PROJECT LETTERKENNY		5,000,000
BETA BUSINESS CENTRE LETTERKENNY		12,000,000
LAND AT LIFFORD COMMON		1,225,000
Environmental Services		
BUNDORAN FIRE STATION		1,781,201
BALLYSHANNON FIRE STATION		1,781,201
GLENCOLMCILLE FIRE STATION		1,781,201
Recreation and Amenity		
DONEGAL TOWN LIBRARY		4,000,000
Agriculture, Education, Health and Welfare		
GLENGAD PIER		550,000
BURTONPORT PIER		950,000
BUNBEG PIER		950,000
BURTONPORT PHASE 3		1,500,000
RANNAGH PIER DEVELOPMENT		2,300,000
INVER PIER		2,200,000
GROYNE AT MAGHERAROARTY		2,000,000
PORTSALON PIER REFURBISHMENT		1,400,000
LIFEBOAT BERTH AT BUNCRANA		500,000

Expenditure Being Incurred		
Project/ Programme Description	Revenue Expenditure	Capital Expenditure
Housing and Building		
Maintenance/Improvement of LA Housing	7,924,432	
Housing Assessment, Allocation and Transfer	1,730,311	
Housing Rent and Tenant Purchase Administration	773,004	
Support to Housing Capital & Affordable Prog.	1,395,088	
RAS Programme	4,955,945	
Housing Loans	995,749	
Housing Grants	1,598,311	
BUNDORAN HOUSING DEVELOPMENT PHASE 1		10,937,115
ORAN HILL HOUSING DEVELOPMENT LETTERKENNY		8,000,000
38 NO UNITS DONEGAL TOWN (TK 09/18)		7,807,024
30 NO UNITS CARNAMUGGAGH LETTERKENNY (TK 39/18)		4,497,549
GALLOW LANE LIFFORD		6,500,000
RAILWAY PARK DONEGAL TOWN PHASE 3 (HCD 06/17)		4,941,650
H2317A - ROCKYTOWN BUNCRANA - 21 NO.UNITS (2015)		5,000,000
H2418 - LONG LANE L'KENNY - 29 SOCIAL UNITS (2015)		6,410,073
COUNTY HOUSE HQ DEVELOPMENT		4,441,612
TRUSK ROAD DEVELOPMENT BALLYBOFEY		5,000,000
CRANA CRESCENT BUNCRANA		3,450,893
H2227D & -DRUMROOSKE 2015 (24 NO. SOCIAL HOUSES & 2 NO SOCIAL GROUP HOMES)		5,094,231
H2034B - MEADOW HILL RAPHOE 11 NO. SOCIAL HOUSES		2,700,000
8 NO APARTMENTS FIGART DUNFANAGHY		1,171,242
H2259C - RADHARC NA TRA BREIGE MALIN		1,731,577
H2069F KILLYBEGS EMERALD DRIVE		1,594,184
10 UNITS EADAN MOR FIGART DUNFANAGHY H40/19		1,300,000
LIFFORD ARMY BARRACKS		1,500,000
CHS 05/17 COIS ABHAINN ST JOHNSTON 6 NO SOCIAL HSES		1,199,437
PV10018B-NEWTOWNCUNNINGHAM (2015)		1,005,969
H1090B - DUNFANAGHY- 13 NO. SOCIAL HOUSES (2015)		1,200,000
H10011A - CARNDONAGH 2015 - 4 NO. SOCIAL HOUSES		786,830
H07/18 6 HOUSES AT RADHARC NA HEAGLAISE GLENTIES		500,220
H58/19 PURCHASE OF 5 HOUSES AN CRANNLA BUNCRANA		680,650
HG685 DEVELOPMENT WORK AT BIG ISLE HALTING SITE		769,054
5 NO UNITS BALLYSHANNON (TK 53/18)		979,000
6 NO UNITS FALCARRAGH PHASE 1 & 2 (TK 26/18)		2,433,429
24 UNITS MEADOWFIELD CONVOY TK 56/18		4,838,463
58 NO UNITS CARNDONAGH (TK 12/18)		11,720,000
CHAPEL ROAD DUNGLOE 45 UNITS 01/20		10,500,000
LOUGH FERN HEIGHTS MILFORD 17 UNITS 48/18		2,200,000
KILLYLASTIN LETTERKENNY 02/20 11 UNITS		2,700,000
FABRIC UPGRADE PROGRAMME 2013		6,000,000
CAS MEENMORE DUNGLOE HOUSING PROJECT – V300		1,500,000
RESPOND BALLAGHDERG LETTERKENNY PHASE 2 14 UNITS		2,444,625
RESPOND BALLAGHDERG LETTERKENNY 33 UNITS		1,500,000
ENERGY EFFICIENCY RETROFITTING PROG-21 STRANORLAR MD		1,000,000

HOUSING GRANTS (DISABILITY & ELDERLY)		2,517,764
DEFECTIVE CONCRETE BLOCK GRANT SCHEME		40,000,000
Road Transportation and Safety		
NP Road - Maintenance and Improvement	1,522,158	
NS Road - Maintenance and Improvement	1,597,052	
Regional road – Maintenance and Improvement	18,362,183	
Local Road - Maintenance and Improvement	29,277,788	
Public Lighting	2,745,423	
Road Safety Engineering Improvement	855,239	
Maintenance & Management of Car Parking	1,108,326	
Support to Roads Capital Prog.	702,854	
Roads Management Office (RMO) operation costs	2,928,773	
SOUTHERN RELIEF ROAD LETTERKENNY		77,000,000
NORTH WEST GREENWAY NETWORK		18,000,000
PUBLIC LIGHTING CAPITAL PROGRAMME		11,000,000
FINTRA BRIDGE & ROAD REALIGNMENT		8,000,000
TRAFFIC MANAGEMENT SOLUTION LETTERKENNY (POLESTAR)		3,000,000
TYRCONNELL BRIDGE DECK REPLACEMENT		1,500,000
MEENAMULLIGAN BRIDGE REPLACEMENT		1,200,000
LETTERKENNY LINKAGE		550,000
GREENCASTLE HARBOUR DEVELOPMENT		13,500,000
RATHMULLEN PIER REFURBISHMENT		3,500,000
SWAN PARK BUNCRANA		2,300,000
AGHILLY ROAD LAND PURCHASE BUNCRANA TC		1,600,000
LETTERKENNY CATHEDRAL ONE WAY		1,000,000
DUGS JOE BONNER LINK ROAD		1,500,000
TIRLIN TO DRUMNARAW CREESLOUGH		850,000
CASTLETREAGH- FIVE POINTS		605,457
TEN-T PRIORITY ROUTE IMPROVEMENT - DONEGAL		750,000,000
N56 DUNGLOE TO GLENTIES		100,000,000
BSHANNON/BUNDORAN BYPASS DL 99 110		83,500,000
N56 MCHARLES TO INVER (DL00200&DL07189)		45,000,000
MOUNTAIN TOP LETTERKENNY DL 99 110		27,952,443
N15 BRIDGEND CO BOUNDARY		19,000,000
N56 COOLBOY KILMACRENNAN REALIGNMENT 2011		18,400,000
N56 FOUR LANE LETTERKENNY		10,900,696
N15 CORCAM BENDS 2021		20,000,000
PORT BRIDGE ROUNDABOUT		5,500,000
CAPPRY TO BALLYBOFEY (PAVEMENT)		3,520,000
CALLEN BRIDGE TO TRENTABOY		2,100,000
ARDAGHY TO DUNKINEELY SURFACE REPLACEMENT		2,800,000
TIRLIN TO DRUMNARAW SCHOOL N56		2,251,525
N15 BLACKBURN BRIDGE SOUTH		5,000,000
NATIONAL ROADS OFFICE ADMINISTRATION		2,500,000
DUNKINEELY TO BRUCKLESS PAVEMENT OVERLAY		1,689,276
BURT CHURCH TO BRIDGE ROUNDABOUT		805,000

BURT CHURCH-MULLENY (MONESS-SPEENOUGE) 2019		800,000
DRUMOGHILL (PAVEMENT)		970,201
DRUMOGHILL RETAINING WALL		1,076,000
CONEYBURROW PAVEMENT OVERLAY		1,000,000
N56 DOONWELL TO DRUMBRICK		10,000,000
MOUNTCHARLES BYPASS PAVEMENT		775,000
ROSSGIER TO TULLYRAP PAVEMENT		880,000
LOUGHANURE PAVEMENT		580,000
CROLLY TO LOUGHANURE PAVEMENT		785,000
KILCONNEL TO KILMACRENNAN PAVEMENT		1,135,000
INISHOWEN GREENWAY- MUFF TO QUIGLEYS POINT		5,600,000
INISHOWEN GREENWAY- BUNCRANA TO CARNDONAGH		21,000,000
CARRIGANS TO CASTLEFIN GREENWAY		17,500,000
Water Services		
Operation and Maintenance of Water Supply	10,541,495	
Operation and Maintenance of Wastewater Treatment	2,548,915	
Collection of Water and Wastewater Charges	515,291	
Support to Water Capital Programme	3,127,493	
Agency & Recoupable Services	587,692	
TORY ISLAND GWS UPGR 2003		560,000
Development Management		
Forward Planning	987,372	
Development Management	2,649,242	
Enforcement	918,996	
Tourism Development and Promotion	2,949,184	
Community and Enterprise Function	4,449,172	
Economic Development and Promotion	6,008,772	
ISLAND HOUSE KILLYBEGS (RRDF)		4,840,000
TUS NUA CARNDONAGH REGENERATION SCHEME		9,500,000
BALLYSHANNON TOWN CENTRE		3,600,000
LETTERKENNY 2040 REGENERATION STRATEGY(URDF)		2,500,000
AILT AN CHORRAIN/ARAINN MHOR (RRDF)		4,118,932
BURTONPORT HARBOUR DEVELOPMENT PROJECT PHASE 1&2		2,100,000
BALLYBOFEY STRANORLAR SEED RRDF		9,700,000
REPOWERING BUNCRANA RRDF		1,460,000
RAMELTON HISTORIC CENTRE REGENERATION		7,900,000
CARRIGART/DOWNINGS DIGITAL HUB		500,000
RURAL DEVELOPMENT PROGRAMME (RDP)		17,200,000
SICAP [Lots 33-1, 33-2 & 33-3]		18,000,000
RIVERINE PROJECT		9,700,000
PEACE IV COUNCIL MANAGEMENT & IMPLEMENTATION		7,000,000
DRUMBOE COMMUNITY PARK		3,000,000
FORT DUNREE ENHANCEMENT WORKS		12,500,000
ASCENT – PROJECT NORTHERN PERIPHERY AREA (ERRIGAL)		625,000

Expenditure recently Ended		
Project/ Programme Description	Revenue Expenditure	Capital Expenditure
Housing and Building		
HG 533E MANORCUNNINGHAM 8 UNITS		1,373,551
19 UNITS HEATHHILL NEWTOWNCUNNINGHAM TK 10/18		3,983,420
H54/19 6 NO APARTMENTS THE BEECHES BALLYBOFEY		597,224
H3007 LETTERMACAWARD(06)		836,854
Road Transportation and Safety		
DONEGAL BRIDGE STRENGTHENING 2016		5,163,197
ARDGILLOW TO BALLYMAGROARTY SCOTCH SURFACE REPLACE		1,229,364
CLARCARRICKNAGUN TO TULLYEARL SURFACE REPLACEMENT		1,217,134
ARDARA TOWN 2018		873,641
DUNGLOE NORTH/SOUTH PAVEMENT		1,416,226
STRAGAR PAVEMENT OVERLAY		559,192
Development Management		
ASCENT PROJECT- NORTHERN PERIPHERY AREA ERRIGAL		1,156,187

Notes:

1. All expenditure headings at "Service" level in the 2021 Annual Financial Statement (AFS) which incurred expenditure > €0.5m are included in the report. Services in the 2022 Budget (considered during 2021) which are either new or show an increase of €500k or more over the 2021 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 2021. 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 2021, no procurements above this threshold occurred. Hence, no summaries were published.

5. Assessment of Compliance

5.1. Checklist Completion: Approach Taken and Results

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

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

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

The scoring mechanism for these above tables is as follows:

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

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 2021 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 2021. (see appendices)
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Yes – where relevant and in the context of Final Accounts, Departmental Returns and Recoupment.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	Post project reviews normally take the format of final account reports, management reports, recoupment claims and other project materials/documents synonymous with the term 'Post Project Review'.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	

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

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

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Budget increase for specific purposes. Central Government Grants.
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2	Arose due to identified demands and specific objectives (as well as anticipated funding availability).
Q 3.4	Was an appropriate appraisal method used?	N/A	Expansion of existing work programme. Grant-funded.
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	Expansion of existing programme
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes.
Q 3.11	Was the required approval granted?	3	Statutory Revenue Budget approved by Elected Members 25th November 2021.
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes, where appropriate.

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, where appropriate. It is normal practice to sign contracts for major capital projects.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Divisional managers coordinate delivery of all projects/programmes within their service division.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	The delivery of each capital project is assigned to a staff member of appropriate grade.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Project progress is tracked and regular project meetings are held involving Council representatives, contractor representatives and, where relevant, consultant representatives.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Most projects, once they go to construction, stick as close as is practicable to budget and time schedule.
Q 4.7	Did budgets have to be adjusted?	2	On some 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?	2	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, budget performance and monitoring are in place. Internal Audit Unit, Audit Committee and Value for Money Committee are in place.
Q 5.5	Are outcomes well defined?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
Q 5.6	Are outcomes quantified on a regular basis?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
Q 5.7	Are unit costings compiled for performance monitoring?	2	Performance indicators for some services feature performance based on units and per-capita analysis.
Q 5.8	Are other data compiled to monitor performance?	3	Yes, budget performance and monitoring are in place. There are regular financial returns made to the Department (Quarterly Returns on revenue/capital expenditure, borrowing, payroll etc.)
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes, where relevant, measures can vary depending on service. Internal Audit Unit, Audit Committee and Value for Money Committee contribute to this. Public accountability and local democracy are also relevant here.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Many forms of financial and non-financial data are recorded during the implementation of programmes and projects.

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

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

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

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

DCC Notes:

1. *A local authority has a range of different projects and programmes across many services, funded through a myriad of different sources, conducted according to various and diverse regulations and requirements. Completing a single set of QA documents for the organisation is challenging and does not necessarily provide an accurate picture of compliance generally throughout the organisation.*
2. *Whilst some changes were made to the checklists for 2021, 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 2021 Public Spending Code Quality Assurance process.

6.1 Donegal Flood Relief Schemes

Value: €18,000,000

Percentage of Inventory: 0.89%

6.1.1. Summary & Conclusions

The primary objective of the Donegal Flood Relief Scheme was flood risk prevention and putting in place various measures aimed at reducing the impacts of flooding in river basin areas throughout the County. The individual schemes must be technically, socially, environmentally, and economically acceptable, to alleviate the risk of flooding to the various communities involved.

The Flood Relief Team, as the project team for the scheme have kept good records for every stage of the project process as well as in-depth files for the individual schemes throughout the County. 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.

The team have also identified particular areas where efficiencies could be achieved during the lifetime of the overall project, these include bundling schemes by catchment area, partial funding drawdown and high-level engagement in relation to procurement.

Internal Audit found that the processes and controls in place as well as the detailed record keeping undertaken by the Flood Relief team as the project coordinators for Donegal County Council have ensured that the project is in adherence to Public Spending Code guidelines.

6.2 Covid-19 Commercial Rates Waiver 2021

Value: €11,967,683 Percentage of Inventory: 6.53%

6.2.1 Summary and Conclusions

The aim of the Commercial Rates Waiver scheme was to provide financial aid to businesses/ratepayers impacted by Covid-19 by enabling them to avail of a credit on their commercial rates thus helping alleviating cash flow issues they experienced. There are generally adequate procedures and controls in place to ensure that the objectives of the Commercial Rates Waiver are achieved.

As highlighted previously, staff in the Income Collection Unit were reliant on the quarterly circulars issued by the Department of Housing, Local Government & Heritage to clarify the criteria for each tranche of funding for the Rates Waiver. Clearer, more detailed guidance issued in advance of any funding will help expedite the payment process.

This Quality Assurance check found there to be adequate processes and controls in place in order for the Commercial Rates Waiver to be applied to Rates Customer accounts in an effective manner. However, a lack of written legislation meant that Donegal County Council staff were reliant on quarterly circulars and FAQs to provide details on the Waiver.

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 2021
Local Authority Quality Assurance
PSC 22/02 – Donegal Flood Relief Schemes**

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 2021 was the:

Donegal Flood Relief Scheme

Project:	Donegal Flood Relief Schemes
Start Date:	19/02/2018
Responsible Bodies:	Department of Public Expenditure & Reform
Category:	Capital expenditure being incurred
Total Value of Project:	€18,000,000
Value of Capital 2021 Inventory:	€2,016,976,222
% of in-depth review:	0.89%

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

In May 2018, the Minister of State for the Office of Public Works at the Department of Public Expenditure and Reform launched 29 Flood Risk Management Plans for Ireland. The Plans identified an initial total of 118 flood relief projects to protect the main flood risk areas throughout the country.

As part of this programme Donegal County Council (DCC) and the Office of Public Works (OPW) have established a Steering Group to oversee the implementation of flood relief schemes in Co. Donegal arising from the Northwest Flood Risk Management Plan that has been prepared by the OPW. These schemes must be technically, socially, environmentally, and economically acceptable, to alleviate the risk of flooding to the various communities involved.

Internal Audit found that the processes and controls in place as well as the detailed record keeping undertaken by the Flood Relief team as the project coordinators for Donegal County Council have ensured that the project is 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	Donegal Flood Relief Scheme
Detail	Donegal County Council (DCC) and the Office of Public Works (OPW) have established a Steering Group to oversee the implementation of flood relief schemes in Co. Donegal arising from the Flood Risk Management Plan that was implemented by Department of Public Expenditure and Reform.
Responsible Bodies	<ul style="list-style-type: none">• Department of Public Expenditure & Reform• Office of Public Works
Current Status	Capital expenditure being incurred
Start Date	February 2018
End Date	2030
Overall Cost	€18,000,000

Project Description

Flooding can have significant impacts on human activities and can threaten people's lives, their property, and the environment. The health, social, economic, and environmental impacts of flooding can be significant and have a wide community impact. To address flooding issues nationally, the Office of Public Works (OPW) commissioned and completed Catchment and Flood Risk Management (CFRAM) studies covering the entire country.

The North Western – Neagh – Bann CFRAM Study was completed with support from Donegal County Council in February 2018. An output of the study identified flood risk areas and the associated impacts of flooding. The plan also set out the measures and policies to be pursued in order to achieve the most cost effective and sustainable management of flood risk.

The Donegal Flood Relief Plan is a key part of the overall flood risk management strategy set out in the National Development Plan 2017-2028. The plan involves total investment of almost €1 billion nationally over the ten-year time frame. A total of 119 projects were identified nationally with 15 of these being located in County Donegal.

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 Donegal Flood Relief 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"> • Structural and non-structural measures to reduce and minimize the damage caused by flooding in flood risk areas • Cost-effective and sustainable, long-term management of flood risk in the Northwest River Basin • The delivery of flood relief schemes that are technically, socially, environmentally, and economically acceptable 	<ul style="list-style-type: none"> • Project approval and funding • Staff resources • Preliminary Flood Risk Assessment • Environmental baseline data • Preparation of flood maps • Development and approval of Flood Risk Management Plan 	<ul style="list-style-type: none"> • Environmental analysis • Public and stakeholder consultation and engagement • Technical Assessment • Submission of documentation • Detailed design • Construction management 	<ul style="list-style-type: none"> • Flood prevention and preparedness measures • Monitoring progress of the Flood Risk Management Plan • Environmental Monitoring • Detailed reporting • Review of the overall project 	<ul style="list-style-type: none"> • Flood alleviation for river basin areas and communities • Minimise flood risk to local communities and infrastructure • Improvement of local amenities

Description of Programme Logic Model

Objectives: In May 2018, the Minister of State for the Office of Public Works at the Department of Public Expenditure and Reform launched 29 Flood Risk Management Plans for all the main river basins in Ireland. The Plans identified an initial total of 119 flood relief projects to protect the main flood risk areas throughout the country.

The initial study assessed the flooding risk in 300 communities around the country that are home to approximately 3 million citizens.

The main objectives of the Flood Risk Management Plan for the Northwest River Basin in Donegal are:

- Non-structural flood risk prevention and preparedness measures aimed at reducing the impacts of flooding.
- Structural flood protection measures proposed for communities at significant flood risk, aimed at reducing the likelihood and/or degree of flooding.
- A strategy for the cost-effective and sustainable, long-term management of flood risk in the Northwest River Basin including the areas where the flood risk has been determined as being potentially significant

The overall objective of the various individual projects is to design and deliver (with all necessary consents) flood relief schemes that are technically, socially, environmentally, and economically acceptable and which alleviate the risk of flooding to a defined standard of protection in the affected communities.

Inputs: Funding for this project was provided by the Office of Public Works with €1 billion committed to the delivery of these flood relief schemes over the lifetime of the National Development Plan to 2030 of which DCC was allocated €18m. A total of €1,426,031 has been spent on the individual Flood Relief Schemes in Donegal to date, with €997,283 of this expenditure being incurred in 2021.

There are numerous other inputs required in order to bring the project to completion:

- Staff resources – a project team was formed within Donegal County Council to ensure the Flood Relief plans for each identified area were implemented.
- Preliminary Flood Risk Assessment (PFRA) – the CFRAM programme carried out by the OPW examined the flood risk for each area and identified potential measures to address same.
- Environmental baseline data collection – this includes ecological, heritage, landscape, catchment characteristics and archaeological surveys and studies etc. as well as topographic surveys of river features and impacted properties
- Preparation of Flood maps – a set of flood maps, indicating the areas prone to flooding, has been developed and published for each of the local communities involved in the project.
- Development and approval of the Flood Risk Management Plan – this plan sets out the strategy, including a set of proposed measures, for the cost-effective and sustainable, long-term management of flood risk in the River Basin.

- The body responsible for the implementation of such measures (the OPW or local authority) is required to ensure that the requirements and all relevant environmental legislation are complied with.

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

- Environmental Assessment – the Flood Relief Plans are subject to Strategic Environmental Assessment (SEA) and Plan-level Appropriate Assessment (AA) under the Habitats Directive (where applicable). These assessments determine the potential benefits and impacts of the Plans on the environment and identify mitigation and monitoring measures necessary to avoid or minimise these impacts
- Key Stakeholder engagement and public consultation - Public and stakeholder engagement is a critical component to the process of developing a sustainable, long-term strategy for flood risk management.
- Technical assessment – extensive technical analysis and assessment was carried out to determine the flood risk in the communities identified through the CFRAM study, and then to identify measures to address the risk. This technical assessment is now being completed and includes:
 - Aerial and topographical surveys
 - Hydrological analysis
 - Hydraulic modelling
 - Geomorphological analysis
 - Risk assessment
 - Assessment and Appraisal of viable solutions via multi-criteria analysis
- Submission of documentation – planning documentation and various reports
- Detailed design – proposed measures to reduce and manage the existing and potential future risk in the different areas. Some of these measures include:
 - Sustainable planning and development management
 - Sustainable Urban Drainage Systems (SUDS)
 - Adaptation Planning
 - Land Use Management and Natural Flood Risk Management
- Construction management – overseeing the implementation of the various agreed measures

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

- Flood prevention, protection and preparedness measures - These measures related to flood risk management form part of wider Government policy. They can reduce flood risks and flood levels and reduce the consequences of flooding and are applied to each individual flood basin.
- Implementation of the Flood Risk Management Plan – The Plan sets out the strategy, actions and measures that are considered to be the most appropriate at this stage including a programme of structural and non-structural measures to be implemented.
- Monitoring progress - The OPW and local authority monitors the progress in the implementation of measures and the OPW also undertakes a full review of the different plans on a six-year cycle.

- Environmental Monitoring - The SEA Directive requires that the significant environmental effects of the implementation of a Plan are monitored in order to identify at an early stage unforeseen adverse effects and to allow remedial action to be undertaken if necessary.
- Detailed reporting – the submission of various reports in monitoring the schemes. These reports include: Hydrology Report, Hydraulics Report, Constraints Report and Option Development Report.
- Review of the overall project – In accordance with the requirements of the EU 'Floods' Directive, the PFRA, flood maps and Plans will be reviewed on a six-yearly cycle, with the first reviews of the PFRA, maps and final Plans due by the end of 2018, 2019 and 2021 respectively.

Outcomes: The envisaged outcome of the Flood Relief Scheme is to minimize the consequences of flooding in river basins. These impacts may be direct (e.g., physical injury or damage to a property or monument), a disruption (e.g., loss of electricity supply or blockage of a road) or indirect (e.g., stress for affected people or loss of business for affected commerce).

Local communities will benefit from these improvements as well as the planned improvements to local amenities.

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

The following section tracks the Donegal Flood Relief Plan from inception to current position in terms of major project milestones.



Date	Milestone description
1 st March 2012	Catchment and Flood Risk Management (CFRAM) studies completed by Office of Public Works
5 th July 2016	Publication of Northwest Strategic Environmental Assessment (SEA)
July – October 2016	Public Consultation process
19 th August 2016	Publication of Draft Flood Risk Management Plan for Northwest region
19 th February 2018	Flood Risk Management Plan for Northwest river basin is published
May 2018	Office of Public Works at the Department of Public Expenditure and Reform launches 29 Flood Risk Management Plans for Ireland including individual plans in County Donegal
Q4 2019 – Q2 2021	Inception and development of Flood Relief Schemes for individual areas within County Donegal
Q1 2023 – Q2 2027	Completion of design, planning and construction phases for individual projects

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and Evaluation for the Donegal Flood Relief Scheme.

Project/Programme Key Documents		
No.	Title	Details
1	Preliminary Flood Risk Assessment (PFRA)	This was a national screening exercise to identify areas where there may be a significant risk associated with flooding
2	Northwest Strategic Environmental Assessment (SEA)	This report provides a formal and transparent assessment of the likely impacts on the environment arising from the Flood Risk Management Plan including consideration of reasonable alternatives.
3	Draft Flood Risk Management Plan	The Draft Plan for the North Western River Basin as published for public consultation on 19/08/16
4	Public Consultation Summary Report	This report describes the process and outcomes of the public and stakeholder consultations that were undertaken in relation to the Draft Flood Risk Management Plans
5	Flood Risk Management Plan (FRMP)	This document sets out the strategy, including a set of proposed measures, for the cost-effective and sustainable, long-term management of flood risk in the Northwest River Basin

Key Document 1: Preliminary Flood Risk Assessment (PFRA)

The Preliminary Flood Risk Assessment took available and readily derivable information, to identify areas where there may be a significant risk associated with flooding across the country. The PFRA in Ireland was finalised in December 2011, following public consultation. The OPW then designated 300 Areas for Further Assessment (AFAs) around Ireland, informed by the PFRA. These AFAs included 15 regions in County Donegal.

Key Document 2: Northwest Strategic Environmental Assessment Report

This report identifies, evaluates, and describes the likely effects on the environment of implementing the Flood Risk Management Plan. It details any alternatives and proposals for mitigation and monitoring to ensure potential impacts are minimized.

The report also contains the information required by Annex 1 of the SEA Directive (2001/42/EC) and is the main output of the SEA process.

Key Document 3: Draft Flood Risk Management Plan

This draft document was published for public consultation purposes and was made available to the public through a number of Public Consultation Days (PCDs) between September and October 2016.

Observations from the public and from Donegal County Council were to be submitted to the OPW by 28/10/16 and 21/11/16 respectively. The observations submitted to the OPW through the public consultation processes were considered and the Plans amended accordingly as appropriate.

Key Document 4 : Public Consultation Summary Report

Public and stakeholder engagement is a critical component in the overall process of developing a sustainable, long-term strategy for flood risk management. This engagement is vital to ensure that flood risk management measures are suitable and appropriate, as well as technically effective; and also addresses key areas of local concern.

This report describes the statutory consultation on the draft Plans and stakeholder feedback including historic accounts of flooding and associated water depths and invasive site investigations (bore holes, trail pits etc.). The report also summarises the frequently raised issues raised in the submissions, and the responses to these issues.

Key Document 5: Flood Risk Management Plan

This Plan, covering the period 2018-2021, sets out the feasible range of flood risk management measures proposed for the respective River Basins.

The Plan includes feasible measures developed through a range of programmes and policy initiatives including:

- Non-structural flood risk prevention and preparedness measures aimed at reducing the impacts of flooding
- Structural flood protection measures proposed for communities at significant flood risk,

aimed at reducing the likelihood and/or degree of flooding, identified through the CFRAM Programme

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Flood Relief Scheme in County Donegal. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Project background, processes and construction details	To determine the reasoning for the project. To ascertain details of the costs involved and how the project was funded. It was also necessary to obtain information into the planning, design, data gathering and implementation stages of the project.	In-depth project details were provided by the Donegal County Council Flood Relief team in the Environment Section.
Preliminary Flood Risk Assessment (PFRA)	To ascertain how flood risk areas were initially identified by the OPW.	Available online and in hard-copy format.
Northwest Strategic Environmental Assessment (SEA)	To obtain an overview of the proposals for alleviating and monitoring the risk of flood in Donegal.	Available online and in hard-copy format.
Flood Risk Management Plan	To identify the proposed measures and initiatives for each separate river basin in Donegal.	Available online and in hard-copy format.

Data Availability and Proposed Next Steps

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

The bulk of the data required by Internal Audit was contained in the Preliminary Flood Risk Assessment and the final Flood Risk Management Plan. Both of these documents were easily accessible online with hard copies available to view if necessary.

Individual files for each separate project were also available from the Flood Relief team, this approach provided Internal Audit with easy access to the information and helped expedite the whole Quality Assurance process.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Donegal Flood Relief 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 Donegal Flood Relief Scheme 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 Flood Relief team in Donegal County Council have kept thorough records of all aspects of this project including individual files for the different schemes within the county. Other documentation such as the Strategic Environmental Assessment and the Flood Risk Management Plan were readily available online.

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?

There are three schemes along the River Finn contained within the FRMP. These schemes were released from the Plan at different times and had they been released at the same time; a river Finn scheme bundle could have been released for a sole consultant. Bundling schemes by catchment would have maximized efficiencies in terms of inputs and activities e.g. shared hydrology, hydraulics, environmental baseline data assessment and potentially offered a better avenue to explore catchment wide solutions.

Financial drawdown (claims) and Financial reporting from/to the funding authority (OPW) is expected quarterly and is a relatively significant task given the number of schemes. Part funding to receive dedicated time from an administrative staff member with the Local Authority would be welcome/warranted.

Consultants and contractors are typically drawn from OPW managed frameworks. High-level engagement from the OPW with relevant Directors in the various supplier organization's involved to manage programme and quality would be welcome/appropriate.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Flood Relief Scheme in County Donegal.

Summary of In-Depth Check

The primary objective of the Donegal Flood Relief Scheme was flood risk prevention and putting in place various measures aimed at reducing the impacts of flooding in river basin areas throughout the County. The individual schemes must be technically, socially, environmentally, and economically acceptable, to alleviate the risk of flooding to the various communities involved.

The Flood Relief Team, as the project team for the scheme have kept good records for every stage of the project process as well as in-depth files for the individual schemes throughout the County. 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.

The team have also identified particular areas where efficiencies could be achieved during the lifetime of the overall project, these include bundling schemes by catchment area, partial funding drawdown and high-level engagement in relation to procurement.

**Donegal County Council
Internal Audit Department**



Public Spending Code for 2021

Local Authority Quality Assurance

PSC 22/01 – Covid-19 Commercial Rates Waiver 2021

Section A: Introduction

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

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

One of the areas selected for an in-depth review for 2021 was the:

Commercial Rates Waiver

Project:	Commercial Rates Waiver
Start Date:	27 th January 2021
Responsible Body:	Department of Housing, Local Government & Heritage
Category:	Current Expenditure
Total Value of Project:	€11,967,683
Value of Revenue 2021 Inventory:	€183,255,560
% of in-depth review:	6.53%

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

As part of the Irish Government's response to the impact of the Covid-19 pandemic on Irish businesses, a suite of financial measures were announced in May 2020 to provide financial support to businesses and to help alleviate the impact of the lockdown measures.

An initial three-month waiver of rates for businesses forced to close their business due to Covid-19 was one of these measures. The waiver was extended initially for the remainder of 2020 and was also applied for an additional 12 months in 2021 due to the ongoing hardships faced by ratepayers that were forced to close their businesses or experienced turnover reductions due to the new Covid-19 protocols.

Rates are a property-based tax levied by Local Authorities on the occupiers of commercial or industrial properties. Income from commercial rates pays for a wide range of services including street lighting, maintenance of roads and footpaths, libraries, parks and playgrounds, sports and recreation facilities, economic development, community development and environmental protection.

This Quality Assurance check found there to be adequate processes and controls in place in order for the Commercial Rates Waiver to be applied to Rates Customer accounts in an effective manner. However, a lack of written legislation meant the Donegal County Council staff were reliant on quarterly circulars and FAQs to provide details on the Waiver.

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	Commercial Rates Waiver 2021
Detail	A 100% waiver of commercial rates was initially applied for 3 - month period from March 2020, this was then extended to September 2020. The waiver applied to all ratepayers except a small number of categories. The waiver period was subsequently extended further for the remainder of 2020 and the entirety of 2021.
Responsible Body	Department of Housing, Local Government & Heritage
Current Status	Expenditure Being Incurred
Start Date	27 th January 2021
End Date	31 st December 2021
Overall Cost	€11,967,683

Project Description

A three-month waiver of commercial rates for businesses forced to close due to Covid-19 was announced in May 2020. The initial period covered was extended to six months from 27th March 2020 to 27th September 2020. This period was further extended until the end of 2020 and into 2021 due to the public health requirements and subsequent lockdowns which meant many businesses had to remain closed due to Level 4/5 Covid-19 restrictions which further impacted their income and turnover.

A 100% waiver was applied to all businesses with the exception of a small number of categories mainly: banks, utilities, large supermarkets and corporates.

The Irish Government announced Level 5 restrictions, including the closure of non-essential businesses, from close of business on 31st December 2020. Further restrictions were then announced on 6th January 2021. In order to counteract these restrictions and continue to provide support for ratepayers, the Government announced a further waiver of Commercial Rates which applied to specified business categories for the first quarter of 2021. This period was again extended to cover the entirety of 2021 albeit on a more targeted basis from Q4 onwards.

The eligible categories of businesses where the waiver applied to included:

- Hospitality
- Leisure
- Miscellaneous entertainment
- Non-essential retail
- Airports
- Essential retail
- Health Service Stations
- Personal care
- Childcare

The last tranche of payments for 2021 were made in December 2021, there was also an appeals processes for businesses who did not initially qualify under the criteria set out by the Department of Housing, Local Government & Heritage for the Q1-Q3 Waiver.

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

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • To provide financial support to businesses/ratepayers following Covid-19 lockdown restrictions • To ensure that businesses are properly equipped to reopen after lockdown measures have eased 	<ul style="list-style-type: none"> • Funding from the Department Housing, Local Government & Heritage • Policies and procedures • Staff resources • Administration of Waiver • Appeals process 	<ul style="list-style-type: none"> • Providing Rates Waiver details to businesses through website and email address • Assessment of eligible businesses/ratepayers by Finance staff • Updating load sheet with eligible businesses through Ascendas system • Transferring data from Ascendas load sheet to Agresso • Dealing with appeals from Businesses in excluded categories • Recoupment from Department of Housing, Local Government & Heritage 	<ul style="list-style-type: none"> • Application of Rates Waiver to relevant business accounts • Notification letters sent to businesses • Ensuring that successful appeals are also processed • Matching recoupment to applicable accounts on Agresso 	<ul style="list-style-type: none"> • Alleviation of financial hardship on businesses as a result of Covid-19 restrictions • Reduction in bills/outgoings for businesses • Enabling businesses to have better finances in place for reopening as and when restrictions are eased • Reduced arrears figures on rate payers accounts

Description of Programme Logic Model

Objectives: Local authorities applied a 100% credit in lieu of commercial rates for 2021, to eligible classes and categories of occupied rateable property. The value of the waiver for each quarter was the equivalent value of 25% of the annual rate bill for 2021. A more targeted Rates Waiver was announced for Q4 2021 to cover the hospitality, leisure, entertainment, and tourism sectors.

The primary objective of the Commercial Rates Waiver was to provide financial support to ratepayers and to recognise the impacts of Covid-19 and the associated public health restrictions on businesses. The Rates Waiver offered support to both businesses and local authorities in a period of unprecedented financial uncertainty.

Inputs: The primary input to the programme was the funding provided by the Department Housing, Local Government & Heritage which totaled almost €1.5bn between March 2020 and December 2021. In total Donegal County Council recouped €11,967,683 for the Rates Waiver in 2021.

The policies and procedures involved were contained in the circulars released by the Department, these were normally issued on a quarterly basis.

Staff from the Income Collection Unit of Donegal County Council were involved in the administration of the Waiver from identifying and applying the credit to accounts to dealing with appeals from customers. Appeals were ultimately decided on by the Area Manager in conjunction with the Income Collection Unit.

Activities: There were several key activities carried out during the project including:

- Assessment of potential beneficiaries
- Contacting businesses to inform them of their eligibility
- Providing information to businesses through email or the Donegal County Council website
- Applying the credit to eligible businesses on the Agresso system via the Ascendas system load sheet
- The appeals process for ineligible businesses
- Recoupment of the money normally owed by businesses from the Department of Housing, Local Government & Heritage

Outputs: Having carried out the identified activities using the inputs, the outputs of the Rates Waiver were to ensure all eligible businesses were included and the waiver was applied in a timely manner.

Businesses were contacted by letter to inform them that the Waiver had been applied to their Commercial Rates account.

Staff also needed to ensure that appeals were dealt with in an appropriate manner and successful appeals were also processed.

The total Waiver amount was then recouped from the Department of Housing, Local Government & Heritage.

Outcomes: The envisaged outcomes of the Commercial Rates Waiver were to ensure that any financial hardships encountered as a result of the Covid-19 restrictions were somewhat alleviated.

The Waiver also ensured that the arrears amounts on some rate payer accounts were alleviated.

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

The following section tracks the Commercial Rates Waiver from inception to conclusion in terms of major project/programme milestones

Date	Milestone description
20 th March 2020	The Irish Government announced an agreement with local authorities for ratepayers to defer rate payments for a three-month period.
15 th May 2020	The Department of Housing, Local Government & Heritage announced a suite of measures, including the Commercial Rates Waiver, to alleviate the financial impact of the recent Covid-19 Lockdown restrictions on small businesses.
27 th January 2021	The Department announced that the rates waiver would be applied for the first quarter of 2021. This waiver is the equivalent of 25% of a business' annual rate bill for the year.
26 th March 2021	An Extension of Commercial Rates Waiver to Second Quarter 2021 was announced in March 2021. This credit in lieu of rates applied to the end of June 2021, the closing date for applications was 23rd July 2021.
1 st June 2021	The Department announced that the Waiver was to be extended for 3 months, covering the period July-September 2021.
12 th October 2021	The Government agrees that the waiver will be extended to cover the final quarter of 2021, this waiver was aimed at businesses in the hospitality and entertainment sector.
30 th November 2021	Deadline for appeals for Quarter 4, 2021.
December 2021	Funding relating to the commercial rates waiver for the first nine months of 2021 was paid to local authorities.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to the appraisal, analysis, and evaluation for the Commercial Rates Waiver.

Project/Programme Key Documents		
No.	Title	Details
1	Circular Fin 06/2020 – “Commercial rates alleviation measures relating to COVID-19 restrictions”	Guidance from the Department of Housing, Planning and Local Government on Commercial Rates Waiver and Covid-19 Business Restart Grant
2	FAQ for Circular Fin 11/2020	Provided information and guidance for businesses in relation to the Waiver
3	Circular Fin 01/2021 – “Commercial Rates Waiver for First Quarter 2021”	This Circular offered the Waiver to businesses for the first 3 months of 2021
4	Circular Fin 5/2021 – “Extension of Commercial Rates Waiver to Second Quarter 2021”	The Department of Housing, Local Government and Heritage issued details of the Commercial Rates Waiver to be applied for the second quarter of 2021
5	Circular Fin 14/2021 – “Extension of Commercial Rates Waiver to Third Quarter 2021”	An extension of the Waiver for a further period of 3 months i.e. Q3 2021, to continue to support both the local government sector and the ratepayers impacted by Covid-19
6	Circular Fin 20/2021 – “Targeted Commercial Rates Waiver Final Quarter 2021”	This Circular detailed the extension of the Rates Waiver until the end of the year. It also specifically targeted those businesses in the hospitality and entertainment sector who were impacted by continued restrictions.
7	Coronavirus COVID-19 National Programme – “Reopening Business Getting Ireland Back to Work Safely”	Roadmap from the Government of Ireland on reopening businesses following the lockdown

Key Document 1: Circular Fin 06/2020 – “Commercial rates alleviation measures relating to COVID-19 restrictions”

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

- A 3-month waiver of commercial rates for businesses beginning 27th March 2020
- The establishment of a Restart Fund for micro and small businesses totaling €250m

Key Document 2: FAQ for Circular Fin 06/2020

This document provided more information in relation to the Commercial Rates Waiver and dealt with queries and Frequently Asked Questions from applicable businesses. The document addresses issues such as:

- Background information
- Eligibility criteria
- Excluded categories and exemptions
- Appeals process
- Closing dates for application

Key Document 3: Circular Fin 01/2021 – “Commercial Rates Waiver for First Quarter 2021”

On 30th December 2020 the Government announced Level 5 restrictions including the closure of non-essential businesses from close of business on 31 December until 31 January 2021. In order to continue the supports available for ratepayers, and in recognition of the impact of the ongoing trajectory of Covid-19, a further waiver of commercial rates applied to specified businesses for the first quarter of 2021.

Key Document 4: Circular Fin 5/2021 – “Extension of Commercial Rates Waiver to Second Quarter 2021”

An extension of the Commercial Rates Waiver for a further period of 3 months was agreed by Government. To continue the financial supports to businesses, €160m was allocated to fund the cost of this extension to the Waiver

Key Document 5: Circular Fin 14/2021 – “Extension of Commercial Rates Waiver to Third Quarter 2021”

This Circular increased the applicable period of the waiver for another 3 months to cover Q3 2021.

Key Document 6: Circular Fin 20/2021 – “Targeted Commercial Rates Waiver Final Quarter 2021”

To further support both the local government sector and the ratepayers impacted by Covid-19, a further €62.3m was allocated to fund the cost of the Commercial Rates Waiver for eligible businesses.

This Waiver would apply to applicable businesses for the period October – December 2021.

Key Document 7: COVID-19 National Programme – “Reopening Business Getting Ireland Back to Work – Safely”

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

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

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

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Commercial Rates Waiver. It evaluates whether appropriate data is available for the future evaluation of the programme.

Data Required	Use	Availability
Legislation, policies and procedures from the Department of Housing, Local Government & Heritage and Donegal County Council in relation to the processes involved in the administration of the Commercial Rates Waiver.	To determine the guidelines and procedures in place for the administration of the Rates Waiver.	Information was made available to businesses online and in hard-copy format. There was limited legislative information available at a departmental level with guidelines being set down in the quarterly circulars which were issued.
Details of the Commercial Rates Waiver applied to businesses in County Donegal.	In order to assess the Rates Waiver process in its entirety, it was necessary to look at the administration and payment processes individually.	The Agresso Financial System was interrogated with checks carried out on Waiver samples from the different Municipal Districts.
Waiver payments to businesses in each Municipal District in Donegal.	To assess whether the relevant criteria set down by the Department of Housing, Local Government & Heritage verification were adhered to by DCC.	A sample number of records were then examined in order to confirm adherence to policy and procedures.

Data Availability and Proposed Next Steps

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

Although relevant data in relation to the Waiver and how it was applied to businesses in Co. Donegal was made readily available by Finance staff, the scheme would have benefitted from clear, concise legislation and guidelines in how the Commercial Rates Waiver was to be administered and processed by Local Authorities.

Staff in the Income Collection Unit relied on the quarterly circulars issued by the Department of Housing, Local Government & Heritage for details in relation to the allocation of the waiver. This meant that there were possible delays in applying the credits to the various customer accounts on the Agresso system as the criteria for the Waiver was finalised.

Although the drafting and execution of legislation falls outside the authority of Internal Audit within Donegal County Council, Internal Audit recommends that it would be more beneficial to have legislative and regulatory guidance for emergency financial supports such as the Commercial Rates Waiver provided by Government Departments in a timely manner.

This information should be communicated to relevant staff as necessary. This is extremely relevant during times of fiscal crisis such as the Covid-19 pandemic where emergency measures are being implemented in a relatively short space of time.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Commercial Rates Waiver 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 Commercial Rates Waiver provide adequate assurance that there is compliance with the Public Spending Code to-date.

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

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

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

Internal Audit recommends improved legislative and regulatory guidance to be provided by Government Departments for initiatives like business supports during times of crisis. Similar to the Covid Business Restart Grant, this information should be communicated to relevant staff as necessary.

It is also recommended that local authorities and the Department of Housing, Local Government & Heritage engage in a “lessons learned” process in order to improve the processes of any future emergency supports to businesses which involve the input of local authorities.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Commercial Rates Waiver scheme.

Summary of In-Depth Check

The aim of the Commercial Rates Waiver was to provide financial aid to businesses/ratepayers impacted by Covid-19 by enabling them to avail of a credit on their commercial rates thus helping alleviating cash flow issues they experienced. There are generally adequate procedures and controls in place to ensure that the objectives of the Commercial Rates Waiver are achieved.

As highlighted previously, staff in the Income Collection Unit were reliant on the quarterly circulars issued by the Department of Housing, Local Government & Heritage to clarify the criteria for each tranche of funding for the Rates Waiver. Clearer, more detailed guidance issued in advance of any funding will help expedite the payment process.

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	€ 76,200,000	
52 UNITS LETTERKENNY (TK 19/18)	Housing				TBC	€ 10,500,000	
35 UNITS MOVILLE (TK 18/18)	Housing				TBC	€ 7,400,000	
36 NO UNITS DONEGAL TOWN (TK 57/18)	Housing				TBC	€ 7,000,000	
LAND AT DUNFANAGHY - DESIGN & CONSTRUCTION	Housing				TBC	€ 7,000,000	
30 NO UNITS GWEEDORE (TK 45/18)	Housing				5 Years	€ 6,000,000	
34 UNITS CARRIGART (TK 46/18)	Housing				5 Years	€ 5,200,000	
25 UNITS LETTERKENNY (TK 15/18)	Housing				5 Years	€ 5,200,000	
18 NO UNITS MILFORD (TK 55/18)	Housing				4 Years	€ 2,300,000	
14 NO UNITS BALLYBOFEY (TK 34/18)	Housing				5 Years	€ 2,800,000	
ACQUISITION OF 8 UNITS ANNAGRY	Housing				TBC	€ 1,500,000	
ARDARA PHASE 3 30 UNITS	Housing				5 Years	€ 6,700,000	
LIFFORD COMMON 32 UNITS HCS 03/22	Housing				5 Years	€ 7,200,000	
KILLYBEGS 18 UNITS HCD 01/22	Housing				5 Years	€ 4,200,000	
DUNGLOE QUAY ROAD 27 UNITS	Housing				5 Years	€ 6,000,000	
CARRIGART 8 UNITS HCL 02/17	Housing				5 Years	€ 1,600,000	
NASMOR HOUSING DEVELOPMENT, LETTERKENNY	Housing				6 Years	€ 1,500,000	
LAGHEY 4 UNITS HCD 02/22	Housing				4 Years	€ 920,000	
BUNCRANA, MEADOWS 1 UNIT HCI 01/21	Housing				3 Years	€ 600,000	
CLUID HOUSING ARD NA GREINE 18 UNITS	Housing				3 Years	€ 3,529,000	
HOUSING GRANTS (DISABILITY & ELDERLY)	Housing Grant		€ 3,000,000		Annual Programme	€ 3,000,000	Annual Programme 80% Dept. (H
Road Transportation and Safety							
BARNESMORE GAP GREENWAY 2022	Greenway				10 Years	€ 20,000,000	
BURTONPORT TO LETTERKENNY GREENWAY	Greenway				10 Years	€ 56,000,000	
INISHOWEN GREENWAY- BRIDGEND/BUNCRANA/NEWTOWNCUNNINGHAM	Greenway				6 Years	€ 23,000,000	
BALLYSHANNON REGIONAL SALT BARN	Co located Salt Barn				2 years	€ 3,500,000	
Regional Road- Maintenance and Improvement		€2,663,638					
Local Road- Maintenance and Improvement		€1,462,074					
Water Services							
Water Supply		€741,987					

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
Development Management							
LETTERKENNY 2040 RE-ENERGISE AND CONNECT THE HISTORIC TOWN CENTRE	Regeneration & Enhancement Letterkenny				6 Years	€ 18,100,000	
RAHTMULLAN TOWN CENTRE	Public Realm Scheme				4 years	€ 8,000,000	
LETTERKENNY URBAN SPORTS ADVENTURE CENTRE	Sports Adventure area				2 Years	€ 750,000	
PLATFORMS FOR GROWTH(BUNDORAN AND DOWNINGS)	Funded Grants for Large Scale Visitor Attractions				3 Years	€ 1,500,000	
DEVELOPED & EMERGING TOURISM DESTINATIONS	Funded Project - Bundoran				1 Year	€ 800,000	
ALPHA INNOVATION PROJECT LETTERKENNY	Innovation & Business Centre				3 Years	€ 5,000,000	
BETA BUSINESS CENTRE LETTERKENNY	Innovation & Business Centre				3 Years	€ 12,000,000	
LAND AT LIFFORD COMMON	Mixed Use Development				1.5 Years	€ 1,225,000	
Environmental Services							
BUNDORAN FIRE STATION					TBC	€ 1,781,201	
BALLYSHANNON FIRE STATION					TBC	€ 1,781,201	
GLENCOLMCILLE FIRE STATION					TBC	€ 1,781,201	
Recreation and Amenity							
DONEGAL TOWN LIBRARY					3 Years	€ 4,000,000	
Agriculture, Education, Health and Welfare							
GLENGAD PIER	Quay wall refurbishment				3 Years	€ 550,000	
BURTONPORT PIER	Quay wall refurbishment				3 Years	€ 950,000	
BUNBEG PIER	Pontoon development				3 Years	€ 950,000	
BURTONPORT PHASE 3	Slipway/ pontoon				3 Years	€ 1,500,000	
RANNAGH PIER	Pier Development				5 Years	€ 2,300,000	
INVER PIER	Pier Development				2 Years	€ 2,200,000	
GROYNE AT MAGHERAROARTY	Pier Development				6 Years	€ 2,000,000	
PORTSALON PIER REFURISHMENT	Pier Development				2 Years	€ 1,400,000	
LIFEBOAT BERTH AT BUNCRANA	Pier Development				3 Years	€ 500,000	
Totals		€ 4,867,699	€ 3,000,000	€ -		€ 337,917,603	

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		€ 7,924,432						
Housing Assessment, Allocation and Transfer		€ 1,730,311						
Housing Rent and Tenant Purchase Administration		€ 773,004						
Support to Housing Capital & Affordable Prog.		€ 1,395,088						
RAS Programme		€ 4,955,945						
Housing Loans		€ 995,749						
Housing Grants		€ 1,598,311						
BUNDORAN HOUSING DEVELOPMENT PHASE 1	Housing		€ 5,934		8 Years	€ 64,785	€ 10,937,115	
ORAN HILL HOUSING DEVELOPMENT LETTERKENNY 03/18	Housing		€ 83,631		6 Years	€ 105,946	€ 8,000,000	
38 NO UNITS DONEGAL TOWN (TK 09/18)	Housing		€ 397,890		6 Years	€ 2,236,081	€ 7,807,024	
30 NO UNITS CARNAMUGGAGH LETTERKENNY (TK 39/18)	Housing		€ -		4 Years	€ 4,274,304	€ 4,497,549	
GALLOW LANE LIFFORD 29 UNITS 02/19	Housing		€ 62,502		6 Years	€ 78,029	€ 6,500,000	
RAILWAY PARK DONEGAL TOWN PHASE 3 (HCD 06/17)	Housing		€ 150,580		7 Years	€ 190,044	€ 4,941,650	
H2317A - ROCKYTOWN BUNCRANA 21 NO UNITS	Housing		€ 2,000,530		7 Years	€ 4,675,644	€ 5,000,000	
H2418 - LONG LANE LETTERKENNY - 29 SOCIAL UNITS (2015)	Housing		€ 1,514,165		6 Years	€ 6,339,670	€ 6,410,073	
COUNTY HOUSE HQ DEVELOPMENT	Headquarters Development		€ -		TBC	€ 278,008	€ 4,441,612	
TRUSK ROAD DEVELOPMENT BALLYBOFEY	Housing		€ 764,206		7 Years	€ 777,061	€ 5,000,000	
CRANA CRESCENT BUNCRANA	Housing		€ 17,470		5 Years	€ 17,920	€ 3,450,893	
H2227D - DRUMROOSKE 2015 (24 NO. SOCIAL HOUSES)	Housing		€ 2,735,235		5 Years	€ 4,945,874	5,094,231	Combined with H2227D DRUMROOSK
H2034B - MEADOW HILL RAPHOE 11 NO. SOCIAL HOUSES	Housing		€ 649,299		8 Years	€ 1,071,208	€ 2,700,000	
8 NO APARTMENTS FIGART DUNFANAGHY	Housing		€ -		4 Years	€ 1,142,241	€ 1,171,242	
H2259C - RADHARC NA TRA BREIGE MALIN	Housing		€ 127,258		6 Years	€ 1,648,385	€ 1,731,577	
H2069F KILLYBEGS EMERALD DRIVE	Housing		€ 96,964		6 Years	€ 1,519,041	€ 1,594,184	
10 UNITS EADAN MOR FIGART DUNFANAGHY H40/19	Housing		€ 3,910		4 Years	€ 10,408	€ 1,300,000	
LIFFORD ARMY BARRACKS	Office accomadation		€ 42,327		5 Years	€ 253,105	€ 1,500,000	
CHS 05/17 COIS ABHAINN ST JOHNSTON 6 NO SOCIAL HSES	Housing		€ 198,469		5 years	€ 1,153,826	€ 1,199,437	
PV10018B - NEWTOWNCUNNINGHAM (2015)	Housing		€ -		5 Years	€ 1,005,969	€ 1,005,969	
H1090B - DUNFANAGHY - 13 NO. SOCIAL HOUSES (2015)	Housing		€ 424,164		8 Years	€ 778,600	€ 1,200,000	
H10011A - CARNDONAGH 2015 - 4 NO. SOCIAL HOUSES	Housing		€ -		5 Years	€ 786,830	€ 786,830	
H07/18 PURCHASE OF 6 HOUSES AT RADHARC NA HEAGLAISE GLEN	Housing		€ 33,221		4 Years	€ 500,220	€ 500,220	
H58/19 PURCHASE OF 5 HOUSES AN CRANNLA BUNCRANA	Housing		€ 7,335		3 Years	€ 611,216	€ 680,650	
HG685 DEVELOPMENT WORK AT BIG ISLE HALTING SITE	Halting Site Upgrades		€ -		3 Years	€ 769,054	€ 769,054	
5 NO UNITS BALLYSHANNON (TK 53/18)	Housing	1/10	€ 5,980		4 Years	€ 58,249	€ 979,000	
6 NO UNITS FALCARRAGH PHASE 1 & 2 (TK 26/18)	Housing		€ 1,049,720		4 Years	€ 2,293,170	€ 2,433,429	
24 NO UNITS AT MEADOWFIELD CONVOY (TK 56/18)	Housing		€ 861		7 Years	€ 5,542	€ 4,838,463	
58 NO UNITS CARNDONAGH (TK 12/18)	Housing		€ 27,219		6 Years	€ 27,219	€ 11,720,000	
01/20 CHAPEL RD DUNGLOE 45 UNITS	Housing		€ 2,191		5 Years	€ 2,191	€ 10,500,000	
48/18 LOUGH FERN HEIGHTS MILFORD 17 UNITS	Housing		€ 1,723		5 Years	€ 1,723	€ 2,200,000	
02/20 KILLYLASTIN LETTERKENNY 11 UNITS	Housing		€ 18,594		5 Years	€ 19,147	€ 2,700,000	
HABINTEG HOUSING ASSOCIATION PROJECT CASTLEFIN	Housing		€ 109,280		3 Years	€ 109,280	€ 6,900,000	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
FABRIC UPGRADE PROGRAMME 2013	Energy efficiency Upgrades for Social Housing		€ -		TBC	€ 874,735	€ 6,000,000	
CAS MEENMORE DUNGLOE HOUSING PROJECT - V300	Group Homes for Persons with Disabilities		€ 349,600		3 Years	€ 878,288	€ 1,500,000	
RESPOND BALLAGHADERG LETTERKENNY 14 UNITS (PHASE 2)	Social Housing		€ 2,444,625		2 Years	€ 2,444,625	€ 2,444,625	
RESPOND BALLAGHADERG LETTERKENNY 33 UNITS	Social Housing		€ 72,714		3 Years	€ 1,454,289	€ 1,500,000	
ENERGY EFFICIENCY RETROFITTING PROG 2021 STRANORLAR MD	Energy retrofitting		€ 941,017		Annual Programme	€ 941,017	€ 1,000,000	Annual programme over 10 year
HOUSING GRANTS (DISABILITY & ELDERLY)			2,517,764		Annual Programme	€ -	€ 2,517,764	Annual Programme 80% Dept. (Housi
DEFECTIVE CONCRETE BLOCK GRANT SCHEME	Grant to Assist Homeowners		€ 3,034,228		TBC	€ 5,028,500	€ 40,000,000	
Road Transportation and Safety								
NP Road - Maintenance and Improvement		€ 1,522,158						
NS Road - Maintenance and Improvement		€ 1,597,052						
Regional Road - Maintenance and Improvement		€ 18,362,183						
Local Road - Maintenance and Improvement		€ 29,277,788						
Public Lighting		€ 2,745,423						
Road Safety Engineering Improvement		€ 855,239						
Maintenance & Management of Car Parking		€ 1,108,326						
Support to Roads Capital Prog.		€ 702,854						
Roads Management Office (RMO) operation costs		€ 2,928,773						
SOUTHERN RELIEF ROAD LETTERKENNY	Road Scheme		€ -		11 Years	€ 17,080	€ 77,000,000	
NORTH WEST GREENWAY NETWORK	Greenway		€ 1,428,911		7 Years	€ 2,608,468	€ 18,000,000	
PUBLIC LIGHTING CAPITAL PROGRAMME	LED Upgrades of Defunct SOX Lanterns		€ 523,913		8 Years	€ 1,391,161	€ 11,000,000	
FINTRA BRIDGE & ROAD REALIGNMENT	Road & Bridge upgrade		€ 218,918		8 Years	€ 476,148	€ 8,000,000	
TRAFFIC MANAGEMENT SOLUTION LETTERKENNY (POLESTAR)	Traffic Management		€ 571,799		4 Years	€ 962,857	€ 3,000,000	
TYRCONNELL BRIDGE DECK REPLACEMENT	Bridge replacement		€ -		5 Years	€ 1,462,445	€ 1,500,000	
MEENAMULLIGAN BRIDGE REPLACEMENT	Bridge replacement		€ 41,605		5 Years	€ 1,127,724	€ 1,200,000	
LETTERKENNY LINKAGE	Pedestrian Linkage Improvements		€ 47,318		6 Years	€ 529,893	€ 550,000	
GREENCASTLE HARBOUR DEVELOPMENT	Breakwater Development		€ 64,730		4 Years	€ 78,340	€ 13,500,000	
RATHMULLEN PIER REFURBISHMENT	Pier refurbishment		€ -		2 Years	€ 636	€ 3,500,000	
SWAN PARK BUNCRANA	Public Park - Repairs		€ 895,131		5 Years	€ 1,492,414	€ 2,300,000	
AGHILLY ROAD LAND PURCHASE BUNCRANA TC	Road Scheme		€ 4,979		TBC	€ 577,551	€ 1,600,000	
LETTERKENNY CATHEDRAL ONE WAY	Road Scheme		€ 4,489		5 Years	€ 4,489	€ 1,000,000	
DUGS JOE BONNER LINK ROAD	Link Road		€ 224,964		5 Years	€ 1,460,433	€ 1,500,000	
TIRLIN TO DRUMNARAW CREESLOUGH	Road Scheme		€ -		TBC	€ 847,034	€ 850,000	
CASTLETREAGH- FIVE POINTS	Road Scheme		€ -		TBC	€ 605,457	€ 605,547	

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

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TEN-T PRIORITY ROUTE IMPROVEMENT - DONEGAL	Road Scheme		€ 2,413,253		18 Years	€ 9,684,466	€ 750,000,000	
N56 DUNGLOE TO GLENTIES	Road Scheme		€ 24,169,421		9 Years	€ 84,768,489	€ 100,000,000	
BSHANNON/BUNDORAN BYPASS DL 99 110	Road Scheme		€ -		TBC	€ 83,414,852	€ 83,500,000	
N56 MCHARLES TO INVER (DL00200&DL07189)	Road Scheme		€ 3,003,486		4 Years	€ 38,149,126	€ 45,000,000	
N56 MOUNTAIN TOP LETTERKENNY DL 99 110	Road Scheme		€ -		23 Years	€ 27,952,443	€ 27,952,443	
N15 BRIDGEND CO BOUNDARY	Road Scheme		€ 50,000		5 Years	€ 50,645	€ 19,000,000	
N56 COOLBOY KILMACRENNAN REALIGNMENT 2011	Road Scheme		€ 69,643		2 Years	€ 18,358,861	€ 18,400,000	
N56 FOUR LANE LETTERKENNY	Road Scheme		€ 1,526,545		3 Years	€ 3,087,487	€ 10,900,696	
N15 CORCAM BENDS 2021	Road Scheme		€ 19,092		10 Years	€ 19,092	€ 20,000,000	
PORT BRIDGE ROUNDABOUT	Road Scheme		€ -		9 Years	€ 4,490,088	€ 5,500,000	
CAPPRY TO BALLYBOFEY (PAVEMENT)	Road Scheme		€ -		1 Year	€ 3,444,339	€ 3,520,000	
CALLEN BRIDGE TO TRENTABOY	Road Scheme		€ 1,960,516		1 Year	€ 1,960,516	€ 2,100,000	
ARDAGHY TO DUNKINEELY SURFACE REPLACMENT	Road Scheme		€ 133,363		4 Years	€ 2,737,729	€ 2,800,000	
TIRLIN TO DRUMNARAW SCHOOL N56	Road Scheme		€ 26,504		14 Years	2,251,525	2,251,525	
N15 BLACKBURN BRIDGE SOUTH	Road Scheme		€ -		5 Years	€ 250,028	€ 5,000,000	
NATIONAL ROADS OFFICE ADMINISTRATION	Admin		€ 2,114,994		N/A	N/A	€ 2,500,000	
DUNKINEELY TO BRUCKLESS PAVEMENT OVERLAY	Road Scheme		€ -		2 Years	€ 1,689,276	€ 1,689,276	
BURT CHURCH TO BRIDGE ROUNDABOUT	Road Scheme		€ 40,615		4 Years	€ 802,393	€ 805,000	
BURT CHURCH-MULLENY (MONESS-SPEENOUGE) 2019	Road Scheme		€ 38,128		3 Years	€ 739,553	€ 800,000	
DRUMOGHILL (PAVEMENT)	Road Scheme		€ 206,404		3 Years	€ 970,201	€ 970,201	
N14 DRUMOGHILL RETAINING WALL	Road Scheme		€ 87,452		4 Years	€ 1,075,324	€ 1,076,000	
CONNEYBURROW PAVEMENT OVERLAY	Road Scheme		€ 889,667		1 Year	€ 889,667	€ 1,000,000	
N56 DOONWELL TO DRUMBRICK	Road Scheme		€ 36,900		6 Years	€ 39,510	€ 10,000,000	
MOUNTCHARLES BYPASS PAVEMENT	Road Scheme		€ -		1 Year	€ 735,466	€ 775,000	
ROSSGIER TO TULLYRAP PAVEMENT	Road Scheme		€ -		1 Year	€ 834,518	€ 880,000	
LOUGHANURE PAVEMENT	Road Scheme		€ -		1 Year	€ 544,623	€ 580,000	
CROLLY TO LOUGHANURE PAVEMENT	Road Scheme		€ -		1 Year	€ 748,050	€ 785,000	
KILCONNEL TO KILMACRENNAN PAVEMENT	Road Scheme		€ -		1 Year	€ 1,077,693	€ 1,135,000	
INISHOWEN GREENWAY- MUFF TO QUIGLEYS POINT	Greenway		€ 6,138		4 Years	€ 10,320	€ 5,600,000	
INISHOWEN GREENWAY- BUNCRANA TO CARNDONAGH	Greenway		€ 23,421	€ -	5 Years	€ 28,463	€ 21,000,000	
CARRIGANS TO CASTLEFIN GREENWAY	Greenway		€ 23,104		6 Years	€ 27,286	€ 17,500,000	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
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Water Services								
Operation and Maintenance of Water Supply		€ 10,541,495						
Operation and Maintenance of Waste Water Treatment		€ 2,548,915						
Collection of Water and Waste Water Charges		€ 515,291						
Support to Water Capital Programme		€ 3,127,493						
Agency & Recoupable Services		€ 587,692						
TORY ISLAND GWS UPGR 2003	Group Water Scheme		€ -		TBC	€ 310,022	€ 560,000	
Development Management								
Forward Planning		€ 987,372						
Development Management		€ 2,649,242						
Enforcement		€ 918,996						
Tourism Development and Promotion		€ 2,949,184						
Community and Enterprise Function		€ 4,449,172						
Economic Development and Promotion		€ 6,008,772						
Heritage and Conservation Services		€ 724,451						
ISLAND HOUSE KILLYBEGS (RRDF)	Civic Space, Tourist Information	€	€ 143,117		2 Years	€ 251,113	€ 4,840,000	
TUS NUA CARNDONAGH REGENERATION PROJECT	Fablab, Remote working Hub, Co	€	€ 607		3 Years	€ 607	€ 9,500,000	
BALLYSHANNON TOWN CENTRE	Town Clock Acquisition, Markey	€	€ 492		4 Years	€ 492	€ 3,600,000	
LETTERKENNY 2040 REGENERATION STRATEGY(URDF)	Regeneration Strategy	€	€ 198,565		3 Years	€ 340,500	€ 2,500,000	
AILT AN CHORRAIN/ARAINN MHOR (RRDF)	Amenity Space/New Harbour En	€	€ 701,838		4 Years	€ 916,956	€ 4,118,932	
BURTONPORT HARBOUR DEVELOPMENT PROJECT PHASE 1&2	Ferry Terminal	€	€ 32,804		4 Years	€ 32,804	€ 2,100,000	
BALLYBOFEY STRANORLAR SEED RRDF	Public Realm	€	€ -		5 Years	€ 43,023	€ 9,700,000	
REPOWERING BUNCRANA RRDF	Shore front, Public Realm	€	€ 19,188		5 Years	€ 19,188	€ 1,460,000	
RAMELTON HISTORIC CENTRE REGENERATION	Public Realm	€	€ 89,379		5 Years	€ 121,593	€ 7,900,000	
CARRIGART/DOWNINGS DIGITAL HUB	Digital Hub		€ 150,050		4 Years	€ 451,139	€ 500,000	
RURAL DEVELOPMENT PROGRAMME (RDP) 2014 - 2020	Support Rural Development		€ 2,975,418		7 Years	€ 12,727,982	€ 17,200,000	
SICAP [LOTS 33-1, 33-2 & 33-3]	Social Inclusion & Community Activation Programme		€ 2,075,794		7 Years	€ 14,788,999	€ 18,000,000	
RIVERINE PROJECT	Shared Public Space (Lifford - Strabane)		€ 613,054		3 Years	€ 767,480	€ 9,700,000	
PEACE IV MANAGEMENT & IMPLEMENTATION			€ 1,006,490		7 Years	€ 3,219,022	€ 7,000,000	
DRUMBOE COMMUNITY PARK	Park		€ 1,499		3 Years	€ 3,326	€ 3,000,000	
FORT DUNREE ENHANCEMENT WORKS			€ -		5 Years	€ 90,437	€ 12,500,000	
SUSTAINABLE ACCESS & HABITAT RESTORATION ERRIGAL			€ 13,328		3 Years	€ 13,328	€ 625,000	
MUCKISH RAILWAY WALK ENHANCEMENT(LETTERKENNY TO BURTONPORT GREENWAY)	Greenway		€ 186,503		3 years	€ 227,713	€ 1,000,000	
BUNCRANA INNOVATION HUB	Innovation Hub		€ 504,600		3 Years	€ 950,000	€ 3,000,000	
EEN -ENTERPRISE EUROPE NETWORK PROJECT	Supports for SME's with International Ambition		€ 73,344		TBC	€ 1,044,068	€ 1,500,000	
DROMORE PARK HOUSING ESTATE TAKEOVER			€ 778		2 Years	€ 778	€ 600,000	

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

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Environmental Services								
Operation, Maintenance and Aftercare of Landfill		€ 1,955,600						
Op & Mtce of Recovery & Recycling Facilities		€ 774,738						
Litter Management		€ 1,993,218						
Waste Regulation, Monitoring and Enforcement		€ 520,526						
Safety of Structures and Places		€ 817,679						
Operation of Fire Service		€ 6,234,102						
Water Quality, Air and Noise Pollution		€ 680,120						
CFRAMS	Flood Risk Assessment and Management		€ 997,283		7 Years	€ 1,426,031	€ 18,000,000	
CATCHMENTCARE PROJECT	Cross Border Water Quality Improvement Project		€ 1,429,783		5 Years	€ 4,945,551	€ 13,792,435	
LANDFILL REMEDIAL WORKS - RECOUPABLE	Landfill Remediation		€ 576,348		TBC	€ 1,456,768	€ 1,600,000	
RESTORATION WORK AT BALBANE LANDFILL	Landfill Remediation		€ 960,292		4 Years	€ 1,306,565	€ 2,100,000	
BALLYNACARRICK LANDFILL SITE	Landfill Remediation		€ 94,449		5 Years	€ 105,100	€ 2,195,100	
Recreation and Amenity								
Operation and Maintenance of Leisure Facilities		€ 1,415,495						
Operation of Library and Archival Service		€ 4,219,775						
Op, Mtce & Imp of Outdoor Leisure Areas		€ 1,771,463						
Operation of Arts Programme		€ 2,128,929						
BUNCRANA SWIM POOL COMM LEISURE CNTR RE-FURB 06	Leisure Centre		€ -		5 Years	€ 320,225	€ 8,482,863	
Agriculture, Education, Health and Welfare								
Operation and Maintenance of Piers and Harbours		€ 2,696,780						
Veterinary Service		€ 674,718						
Miscellaneous Services								
Profit/Loss Machinery Account		€ 6,358,704						
Administration of Rates		€ 18,062,251						
Local Representation/Civic Leadership		€ 1,421,461						
Motor Taxation		€ 1,270,796						
Agency & Recoupable Services		€ 10,069,479						
Stranorlar Regional Training Centre		€ 841,316						
Totals		€ 178,387,861	€ 73,601,011	€ -		€ 399,726,413	€ 1,660,652,609	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory No
Housing and Building							
HG 533E MANORCUNNINGHAM 8 UNITS	Housing		€ -		2021	€ 1,373,551	
19 NO UNITS HEATHHILL NEWTOWNCUNNINGHAM (TK 10/18)	Housing		€ -		2021	€ 3,983,420	
H54/19 6 NO APARTMENTS AT THE BEECHES BALLYBOFEY	Housing		€ -		2021	€ 597,244	
H30007 LETTERMACAWARD (06)	Housing		€ -		2021	€ 836,854	
Road Transportation and Safety							
DONEGAL BRIDGE STRENGTHENING 2016	Road Scheme		€ -		2021	€ 5,163,197	
ARDGILLOW TO BALLYMAGRORTY SCOTCH SURFACE REPLACEMENT	Road Scheme		€ -		2021	€ 1,229,364	
CLARCARRICKNAGUN TO TULLYEARL SURFACE REPLACEMENT	Road Scheme		€ -		2021	€ 1,217,134	
N56 ARDARA TOWN 2018	Road Scheme		€ -		2021	€ 873,641	
DUNGLOE (NORTH/SOUTH PAVEMENT)	Road Scheme		€ -		2021	€ 1,416,226	
STRAGAR PAVEMENT OVERLAY	Road Scheme		€ -		2021	€ 559,192	
Development Management							
ASCENT PROJECT - NORTHERN PERIPHERY AREA (ERRIGAL)	Apply Skills and Conserve our Environment with New Tools		€ -		2021	€ 1,156,187	
Totals		€ -	€ -	€ -		€ 18,406,010	