

Quality Assurance Report 2018

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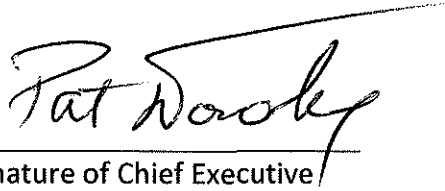
Clare County Council

**Submitted to the National Oversight Audit
Commission (NOAC) in compliance with
the Public Spending Code**

MAY 2019

Certification

This annual quality assurance report is for the year 2018 and meets the requirements of the Public Spending Code. The report reflects Clare County Council's assessment of compliance with the Public Spending Code. It is based on financial, organisational and performance related information from across the Council's various areas of responsibility.

A handwritten signature in black ink, appearing to read 'Pat Wootley', written over a horizontal line.

Signature of Chief Executive

Dated: 30th May 2019

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1. Introduction

Clare County Council, through its internal audit function, has completed this quality assurance (QA) report as part of its ongoing compliance with the Public Spending Code (PSC).

The primary aim of the quality assurance process is to gauge the extent to which departments within the Council are meeting the obligations outlined in the Public Spending Code. Details of the Public Spending Code can be found on the website <http://publicspendingcode.per.gov.ie>

The Quality Assurance Process contains five steps:

- 1. Drawing up inventories of all projects/programmes at different stages of the project life cycle in the subject reporting year.**
 - The inventory includes all projects/programmes with a value in excess of €0.5m, and is divided by whether the project/programme is expenditure being considered, expenditure being incurred, or expenditure recently ended.
- 2. Publish summary information on the Council website of all procurements in excess of €10m that occurred.**
- 3. Checklists to be completed in respect of the different stages, for capital and current expenditure.**
 - The checklists allow the Council and its departments to self-assess their compliance with the code. The checklist templates are provided through the PSC document.
- 4. Carry out a more in-depth check on a small number of selected projects/programmes.**
 - A number of projects or programmes representing 5% of capital spending and 1% of current expenditure over a rolling three year period are selected to be reviewed more closely.
- 5. Complete a short report for the National Oversight and Audit Commission (NOAC)**
 - Includes the inventory of all projects in excess of €0.5m, 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 satisfies step 5 above for Clare County Council for 2018.

2. Inventory of Projects/Programmes

This section contains an inventory list of all projects and programmes at various stages of the project life cycle which exceed €0.5m. The inventory list (Appendix 1) is divided between revenue expenditure and capital expenditure and between the three expenditure lifecycle stages:

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

All relevant directorates/departments within Clare County Council were requested to contribute to the compilation of the inventory of relevant projects and programmes in their respective areas, in particular to indicate capital expenditure being considered, and to report any changes in lifetime capital project values.

The inventory includes 67 capital projects in total at various stages of lifecycle - being considered (31), ongoing (28), or completed in the year (8) - amounting to €488m. The inventory also includes 43 current expenditure programmes in total at various stages of lifecycle – being considered (3), ongoing (40), or completed in the year (nil) - amounting to €95m.

Expenditure being considered

Three *revenue* expenditure items are included as ‘being considered’ in the inventory, because, in accordance with the code, the revenue budget *increase* between 2018 and 2019 exceeds €0.5m. The value of such increases in this report is €4.9m, comprising three items. These are:

- €2,825,755 increase on Local Road – Maintenance and Improvement (B04);
- €1,118,797 increase on Water Supply (C01), and.
- €975,819 increase on Administration of Homeless Service (A05).

In the case of the local roads budget, the increases in budget provision reflects programme expansion/increase due to the commensurate increase in Department of Tourism Transport and Sport grant allocations to this Council. The water supply budget increase was to reflect a more realistic cost of running water plants and maintaining the networks. The increased budget provision for homelessness services is directly related to the takeover (effective 1 Feb 2019) by the Council of the provision of homelessness services from the Department of Employment Affairs and Social Protection. The increase relates to the provision of emergency accommodation as well as the operation and management of a homeless families ‘hub’, due to open in 2019.

The inventory of expenditure also contains the details of the capital projects that Clare County Council was considering during 2018, and the value of all these items is €132m.

Expenditure being incurred

The inventory contains all areas of current expenditure with a value greater than €0.5m taken from the (unaudited) annual financial statements (AFS) for 2018, where expenditure was being incurred in 2018. The total value of the listed items of current expenditure being incurred is €90.2m. The current expenditure relates to the normal day to day activities of the Council such as roads maintenance, housing stock maintenance, landfill operations etc. Capital items, in accordance with the code, are listed at full lifetime project value (or estimated project value if at consideration stage), and the total capital value in the 'being incurred' category amounts to €365.7m.

Expenditure that has recently ended

No item of current expenditure is deemed to have ended in 2018.

Eight capital items ended in 2018. Two were voluntary housing initiatives. One was a fire station upgrade project. One was a land acquisition project for a county burial ground. The other four were annual housing programmes – vacant houses, adaptations to local authority stock for disabled persons, and energy efficiency upgrading.

3. Published Summary of Procurements in excess of €10m

The quality assurance process requires Clare County Council to publish all individual procurements in excess of €10m on our website. There were no individual procurements in excess of €10m during 2018 in Clare County Council therefore this step of the PSC does not apply in relation to 2018.

4. Assessment of Compliance

4.1 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 4 of the QA process are based on self-assessment, in respect of guidelines set out in the PSC.

There are seven checklists in total, and in all, 78 questions are asked, spread over the seven checklists:

Checklist 1: General obligations not specific to individual projects/programmes

Checklist 2: Capital projects or capital grant schemes being considered

Checklist 3: Current expenditure being considered

Checklist 4: Capital expenditure being incurred

Checklist 5: Current expenditure being Incurred

Checklist 6: Capital expenditure completed

Checklist 7: Current expenditure completed

Each department within the various Council directorates completed the checklists relevant to its 2018 PSC expenditure inventory, by using the self scoring scheme for the checklist questions. The self-evaluation was done, in accordance with the code, using a 3 point rating scale where 1 signifies 'scope for significant improvement'; 2 signifies 'compliant but with some improvement necessary' and 3 signifies 'broadly compliant'. The checklists were sent to some thirty six senior programme and project managers throughout the organization for completion. One scored set of checklists representing the Council overall was compiled by internal audit, and the compiled checklist for Clare County Council is set out in appendix 2.

4.2 Main Issues Arising from Checklist Assessments

Following distribution of the checklists for self rating by management across the organization, half day 'drop-in' sessions were advertised by internal audit. Internal audit were available at these informal sessions to discuss and/or clarify any aspect of the meaning of the checklist questions. Three such sessions occurred during April 2019, prior to the requested deadline for submission by managers of the self rated checklists. Six persons attended over the 3.5 days.

Checklist 1 concerns general obligations, outside of particular projects or programmes. The main issue arising from the completion of this checklist is the need to provide further training to more staff about the PSC. It is noted that checklists 2, 4 and 6 all relate to capital expenditure. For Clare's PSC inventory for 2018, 51 of the 67 capital projects (or 76%) are of values less than €5m. This has implications relating to the need for training and guidance in doing simple assessments and single appraisals. Post project and post expenditure reviews is an area identified as having scope for improvement. Post project reviews are mandatory for large scale projects but training and guidance in post expenditure evaluation on smaller scale projects of less than €5m is where the majority of the activity, if not value, is concentrated.

Otherwise, Clare County Council is broadly compliant.

Checklist 2 refers to capital projects/programmes that were under consideration. Clare County Council is broadly compliant.

Checklist 3 refers to current expenditure being considered. As three revenue programmes – Administration of Homeless Service (A05), Local Road – Maintenance and Improvement (B04), and Water Supply (C01) – show increases greater than €0.5m between the budget for 2018 and that of 2019, the *increases* are listed in the inventory. The Council is broadly compliant.

Checklist 4 refers to capital projects/expenditure incurring expenditure.

Considerable liaison with sanctioning authorities applies to capital projects and liaison and

oversight is exercised in relation to them, which funding drawdown relies upon. The Council is broadly compliant.

Checklist 5 concerns current expenditure incurring expenditure. The Council is broadly compliant.

Checklist 6 concerns capital expenditure discontinued and/or evaluated during the year under review.

Eight capital expenditure items ended in 2018. While much of this checklist was not applicable to the Council for 2018, further staff training in carrying out reviews after expenditure has ended would be useful and this was also reflected in the responses to checklist number one concerning general obligations under the code.

Checklist 7 (current expenditure completed) deals with expenditure in excess of €0.5m incurred during the subject year, but which will not be incurred in future. This was not relevant to Clare County Council for 2018.

5. Summary of In-Depth Checks

For the 2018 quality assurance process, there was a requirement to carry out an in-depth check of projects amounting to 5% per annum for capital over a rolling three year period, and 1% per annum for revenue, similarly. One capital project and one revenue programme was subject to an in-depth check for this 2018 report. Clare County Council has exceeded the minimum percentage requirements and this is shown in the table below.

Required: in-depth check must average 5% per annum for capital expenditure over 3 years

Required: in-depth check must average 1% per annum for revenue expenditure over 3 years

	Revenue - total on inventory in the year	value of project or programme reviewed in depth	% in depth reviewed in the year	Stage of expenditure in-depth checked
2018	95,205,907	1,903,744	2.00	current being incurred
2017	113,633,824	1,535,274	1.35	current being incurred
2016	102,200,000	1,350,000	1.32	current being incurred
		total % checked	4.67	
		average % over the three years	1.56	Result: exceeds 1% average requirement
	Capital - total on inventory in the year	value of project or programme reviewed in depth	% in depth reviewed in the year	
2018	488,216,666	14,000,000	2.87	capital being considered
2017	321,675,280	40,000,000	12.43	capital being incurred
2016	272,800,000	8,600,000	3.15	capital being considered
		total % checked	18.45	
		average % over the three years	6.15	Result: exceeds 5% average requirement

In-Depth Checks - Summaries

5.1 West Clare Greenway

The West Clare Greenway has multiple objectives, social, economic, cultural and physical. It is a recreation and amenity delivery project primarily, but will have huge significance to tourism in the county and the region. The key activity in 2018 has been feasibility research and the development of our greenway concept for the stretch between Kilrush and Kilkee. In 2018, two detailed funding applications were submitted to government departments under national funding schemes. One scheme relates specifically to greenway development and the other relates to rural development generally. The project is included in monthly management updates to Council and is a key objective for Clare County Council. The project management office protocol for project implementation – *the project management process* – is written and approved by management team and intended compliance with it will ensure that the necessary data and information is available to enable the programme to be subjected, at a later stage, to full evaluation.

5.2 Public Lighting – current expenditure being incurred

This check deals with the implementation of a current expenditure programme, ie current expenditure being incurred on public lighting, a value in 2018 of €1.9m. Public lighting is an annual ongoing cost. It is delivered largely by contract for maintenance and associated services, awarded following a public procurement process and a detailed appraisal of tenders. The contract was awarded to the most economically advantageous tenderer.

The majority of the €1.9m expenditure, 55%, is on the electricity supply to the network of public lights. The power supply contracts were awarded nationally, also following a public procurement process by the Office of Government Procurement. Monthly bills from the energy suppliers are checked.

A new request for tenders for the maintenance of public lighting was jointly published by Clare and Limerick local authorities in May 2019. The review completed for this report showed that there is assigned management responsibility for public lighting, that there is management and monitoring of the contract, and that the means of analyzing and measuring performance are readily available. This check enables the provision of adequate assurance that there is broad compliance with the PSC in relation to public lighting.

6. Conclusion

Clare County Council notes that the Public Spending Code is currently under review¹ and a consultation paper has issued. The paper sets out the intended objectives of revising the code. Particularly welcomed are the stated objectives of strengthening and harmonizing capital appraisal methodology guidance, making the code more accessible to users, and achieving more prominence to sector-specific appraisal methodologies. In regard to sector specific appraisal, more guidance on smaller scale capital projects (<€5m) would help local authority staff, as would more guidance attention on *current* expenditure, and on doing post expenditure reviews, at any level of value. It is hoped that the revision will be accompanied by the carrying out of training accessible to staff in local authorities responsible for expenditure.

The quality assurance report for 2018 provides assurance that Clare County Council is meeting the requirements of the PSC where they apply and is generally broadly compliant. It is important that more staff continue to receive training on the requirements of the PSC, in order for it to become embedded in the culture of the organisation.



Fiona Mooney
Internal Audit
Clare County Council

¹ *Proposed reforms to the Public Spending Code - Evaluating, Planning and Managing Public Investment*, DPER, April 2019

APPENDIX ONE -

Self-Assessment Checklists 1 to 7

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

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements of the PSC (incl. through training)?	2	Yes, relevant staff are notified of their obligations under the PSC, though requests for further/additional training were made by staff.
1.2 Has training on the PSC been provided to relevant staff within the organisation?	2	Some staff participated in training by DPER in Galway in June 2016. No DPER/NOAC training has been provided since 2016. In-house briefing session to senior staff held March 2017. It is considered that more training is necessary for the local authority context and should be delivered by the DPER/NOAC.
1.3 Has the PSC been adapted for the type of project/ programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the PSC QA process, adapted to local government structures and approach. A revised document issued by the CCMA Finance Committee in February 2017.
1.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the PSC?	2	Since staff of the Council require training on the PSC, it naturally follows that any agency funded by the Council would similarly require training.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, previous recommendations have been submitted to the relevant sections, though the provision of training would enable better dissemination
1.6 Have recommendations from previous QA reports been acted upon?	2	Follow up audits would be required to verify this.
1.7 Has an annual PSC QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation's website?	3	Yes, full report submitted within the time frame specified.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes, in the subject year 2018, the % requirements for in-depth check based on the inventory were exceeded.
1.9 Is there a process in place to plan for ex post evaluations/post project reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	No projects in the value category requiring post project review. 76% of capital projects on the Clare inventory are in the <€5m category.
1.10 How many formal post project review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	N/A	No capital project concluded in excess of €20m where a post project review would have been required under the PSC. 76% of capital projects on the Clare inventory are in the <€5m category.
1.11 Is there a process to follow up on the recommendations of previous evaluations/post project reviews?	2	Through previous quality assurance, commitment from management was obtained that personnel carrying out post project reviews would not be the same personnel as those who appraised the project in the first instance or who implemented the project. Further training is the appropriate means of disseminating the requirement for follow up, particularly in the local authority context of many expenditures being under the post-project review mandatory threshold.
1.12 How have the recommendations of previous evaluations/ post project reviews informed resource allocation decisions?	1	Further training is the appropriate means of ensuring that previous evaluations and reviews inform resource allocation, particularly in the local authority context of many expenditures being under the post-project review mandatory threshold.

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with the relevant government department/agency.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, in conjunction with the relevant government department/agency.
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes, approval to secure funding required.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes.
2.7 Were the NDFA consulted for projects costing more than €20m?	3	Yes.
2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Yes
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	3	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes
2.13 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?	2	As part of appraisal, most capital projects include measurable targets and objectives so that outputs and outcomes can be quantified and evaluated
2.14 Have steps been put in place to gather performance indicator data?	2	Yes – see comment above at 2.13.

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

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	The additional expenditure was agreed as part of the budget process.
3.2 Are objectives measurable in quantitative terms?	3	Yes
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	
3.4 Was an appropriate appraisal method used?	3	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	NA	Where this expenditure category is on the inventory, it refers to expansion of existing programmes.
3.6 Did the business case include a section on piloting?	NA	Nothing at value level requiring a pilot.
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?	NA	Expansion /addition to existing expenditure. Nothing at this level of value.
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	NA	Nothing at value level requiring a pilot.
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	NA	Nothing at value level requiring a pilot.
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
3.11 Was the required approval granted?	3	Budget adopted by the members. Roads and homelessness funding grants/estimates approved by relevant Depts.
3.12 Has a sunset clause (as defined in section B06, 4.2 of the PSC) been set?	NA	
3.13 If outsourcing was involved were procurement rules complied with?	NA	
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?	2	Yes, KPIs are applicable
3.15 Have steps been put in place to gather performance indicator data?	2	

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1- 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes, where appropriate.
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate .
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	All capital programmes are managed by programme coordinators at a suitably senior level.
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	All capital programmes are managed by project managers at a suitably senior level.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Project reports regularly prepared in most cases
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Where budget over-runs occur, documented explanations are available in progress reports and final reports and in most cases, sanction from the sanctioning agency is obtained.
4.7 Did budgets have to be adjusted?	2	Yes
4.8 Were decisions on changes to budgets / time schedules made promptly?	2	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	NA	
4.10 If circumstances did warrant questioning the viability of a project/ programme/ grant scheme was the project subjected to adequate examination?	NA	
4.11 If costs increased was approval received from the Sanctioning Authority?	2	Yes, this would be a requirement for funding approval/drawdown.
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?	N/A	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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending programmes defined as part of the annual budget process.
5.2 Are outputs well defined?	3	National KPI's are in place for local government
5.3 Are outputs quantified on a regular basis?	3	KPI's are established each year for specific services. Service delivery plans are reviewed periodically. Regular management and progress meetings and implementation of PMDS are examples of monitoring efficiency tools used. Annual reports and returns also.
5.4 Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, budget performance and monitoring is in place, as above. Annual reports and returns are made. Audits, including by external agencies, also occur.
5.5 Are outcomes well defined?	3	The further development of annual service plans will enhance this measurement. Also, corporate plans, roads plans, budget report, annual report, development plan, meetings with the Department/TII.
5.6 Are outcomes quantified on a regular basis?	2	The further development of annual service plans will enhance this measurement. Also, annual reports and returns, mid-year reviews and monthly management reports to the Council.
5.7 Are unit costings compiled for performance monitoring?	2	The Council complies with national performance indicators in relation to cost per unit and costing is also carried out by service.
5.8 Are other data compiled to monitor performance?	2	Data compiled in each service area, e.g. environmental monitoring reports under licences, monthly expenditure monitoring and annual budget and AFS processes facilitate monitoring. Returns to relevant central government departments, annual stats and RMCEI. Library data on usage of facilities.
5.9 Is there a method for monitoring effectiveness on an ongoing basis?	2	All expenditure is evaluated annually across these service levels as part of the budget process and annual reports and returns, monthly management reports, mid-year reviews, networks and external assessment of standards. All items referred to above in this checklist contribute to ongoing effective monitoring.
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	2	The Council has co-operated in all the VFM studies and subsequent progress reviews issued by the Department's VFM unit. Under 'other evaluations' there were fourteen internal audit reports in 2018, and a LGA review. Customer surveys and external assessments are also done.

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

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	1	No project that concluded in 2018 was at the level where a post project review was mandatory.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A – no recent project at this level.
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	N/A – no recent project at this level.
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	3 year rolling requirement of 5% value of other capital projects was met reviewed.
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	2	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	NA in light of comments above.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	NA in light of comments above.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	N/A	NA in light of comments above.

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programme completed in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

APPENDIX 2

In-depth reviews

Quality Assurance – In Depth Check for 2018

Section A: Introduction

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

Programme Information	
Name	West Clare Greenway Kilrush to Kilkee
Detail	West Clare Greenway – Kilrush to Kilkee
Responsible Body	Clare County Council.
Current Status	Preliminary appraisal stage
Start Date	2014
End Date	Anticipated as 4 years from when funding and other resources are secured.
Overall Cost	€14m (preliminary estimate)

Project Description

The project is to provide a 23km greenway along the route of the disused west Clare railway line between Kilrush and Kilkee, through Moyasta. 20km will be totally segregated from traffic. The greenway will provide an off-road recreation and leisure amenity for pedestrians and cyclists, local to the area and visiting. Ultimately, it is intended to develop the entire 88km of the West Clare Railway as a greenway, linking the towns and villages of Kilrush, Moyasta, Kilkee, Doonbeg, Quilty, Miltown Malbay, Lahinch, Ennistymon, Corofin and Ennis.

Section B - Step 1: Logic Model Mapping

Programme Logic Model (PLM) for the West Clare Greenway (capital expenditure 'being considered') has been prepared. A PLM is a standard evaluation tool and further information on it is available in the [Public Spending Code](#).

Inputs		Activities	Outputs	Outcomes	
Provide a 23km greenway between Kilrush and Kilkee along the disused West Clare Railway line.	<i>Note the inputs below refer to the longer term. This project is currently at a preliminary stage where business case development is advanced and funding applications are developed and submitted.</i> Council personnel; Funding – estimated €14m Public participation in consultation and business case development. Consultants. Contractor for the construction stage.	Prepare business case and funding applications.	Land acquisitions;	West Clare Greenway becomes popular visitor destination and part of the sustainable tourism	
Create a recreation amenity for local people and tourists alike. Create a greenway that is a visitor attraction and destination.		Secure funding;	Public consultation documents;	Public consultation documents;	experience integrated with the Wild Atlantic Way and the Shannon Estuary Way;
Create a functional infrastructure that people will be able to use to safely commute to school or work by bicycle.		Feasibility, public consultation and routing options – detailed appraisal process.	Planning process	Tender adverts and awards.	Locals and visitors engage in healthy recreation and leisure activity, improving their quality of life.
Promote social inclusion by having this amenity in a rural and isolated area.		Council personnel;	Procurement processes.	Contract award.	The hospitality industries in the catchment of the greenway experience greater economic activity.
Increase the spin-off economic activity in the area of the greenway.		Funding – estimated €14m	Design process.	23km of greenway provided.	
Promote local heritage and history related to the West Clare Railway.		Public participation in consultation and business case development.	Land acquisition process.	Marketing and tourism promotion materials.	
		Consultants.	Tender process.		
		Contractor for the construction stage.	Construction process.		
			Marketing and communications process.		
			Close out and review		

Description of Programme Logic Model

Objectives:). The objective is the provision of 23km of greenway between Kilrush and Kilkee in west Clare, 20km of which is totally segregated from traffic. The objectives run from the greenway promoting healthy, safe recreation activity for cyclists and pedestrians, to promoting social inclusion and quality of life, to boosting tourism in west Clare, in the county as a whole, and nationally.

Inputs:

Currently, the resources of the project management team within Clare County Council are being input to advance the business case and secure funding. Once funding is secured, the subsequent inputs will become consultants and contractors, for design, planning and construction.

Activities:

At this preliminary feasibility stage of this project, the principal activity during 2018 was preparing funding applications by which to secure the necessary funding to proceed with the project. Further research was also carried out on land ownership in the catchment of the proposed route, as well as research on greenway proposals and developments in other counties, including Galway, Waterford, Mayo and Wexford. Anticipated future activity is also referred to in the programme logic model, for example the activities once the project is resourced to move to detailed appraisal, such as the procurement of consultants, the carrying out of public consultation and the preparation of planning documents.

Outputs:

The principal outputs in 2018 were funding application submissions. The subsequent outputs are referred to in the programme logic model, such as planning documents, environmental and other technical reports, contracts.

Outcomes:

This is a recreation, amenity and quality of life project, aimed to become an additional tourist attraction for west Clare, adding to the package of tourist destinations in the county and integrated with the national strategy that is the Wild Atlantic Way route. The greenway will result in boosting social and economic activity along its catchment, and an increase in tourism spending in county Clare and in Ireland.

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

The following section tracks the West Clare Greenway project Kilrush to Kilkee phase from inception to conclusion in terms of milestones thus far.

From 2014	Clare County Council began considering the potential for this stretch of greenway in west Clare between Kilrush and Kilkee. Preliminary feasibility and research work has been done in the intervening years.
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	This stretch of greenway was first included in the PSC compliance report for the 2017 report.
Monthly	Reporting on the status of the project is included in monthly management reports for the Council about all the projects in the charge of the project management office.
In 2018	A funding submission was made in response to the announcement of the national Rural Regeneration and Development Fund. No funding has as yet been awarded. A funding submission was made to the Department of Transport, Tourism and Sport under the national Greenway Fund. No funding has as yet been awarded.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the West Clare Greenway.

Project/Programme Key Documents	
Title	Details
National and Regional Greenway Fund Application Form (Department of Transport, Tourism and Sport)	Completed application form, submitted in November 2018, with supporting appendices, including drawings and maps, photographs, video clip and letters of support from stakeholders.
Rural Regeneration and Development Fund Application Form	Completed application form submitted in September 2018, with supporting appendices including maps.
Feasibility Estimate for West Clare Railway Greenway from Kilrush to Kilkee	Tom McNamara and partners feasibility estimate, November 2018

Key Documents

Funding applications

Both funding applications mentioned above have all the elements required for a business case under the PSC, including: objectives, scope, feasibility, options appraisal, planning and design issues, risks, evaluation plan and recommendations. The application forms/processes were designed by the two relevant government departments as part of their national fund strategies.

Key Document 3 Feasibility cost estimate for West Clare Greenway

This is a preliminary feasibility estimate, based on multiple unknown variables at this stage, including but not limited to design specifications being as yet unavailable, topography and ground condition details being as yet unavailable, etc.

Section B - Step 4: Data Audit

The following section details the data audit carried out for this check on the Greenway project. It evaluates whether appropriate data is available for the future evaluation of the programme.

Data Required	Use	Availability
Evidence of the Council's intention to consider the greenway, via funding applications	Evaluation of proposal	Held in project management office
Evidence of research about the Kilrush to Kilkee stretch of proposed greenway	Support the feasibility of the project	Held in project management office
Evidence of preliminary estimate	Support the feasibility of the project	Held in project management office

Data Availability and Proposed Next Steps

Data is available and presented in an organized manner. Next step will be determined by an announcement of sufficient funding to enable design service to begin to be procured.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the West Clare Greenway Kilrush to Kilkee based on the findings from the previous sections of this report.

Does the delivery of the programme comply with the standards set out in the PSC? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

The project is at feasibility stage. Once funding is secured, the relevant government department will control the appraisal process required to move the project along in its development. This is expenditure under consideration. The agreed controls in place for the management of the project as it proceeds, namely in the format of the Council management approved required *project management process*, would provide adequate assurance of likely compliance with the PSC.

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

The necessary data and information was available to document the expenditure to this

point. It is premature to consider the Kilrush to Kilkee phase of the Greenway - in relation to availability of evaluation data, as substantive expenditure on the stretch is not yet underway.

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

It is recommended to review the naming of the Kilkee to Kilrush stretch of proposed greenway to distinguish it from the Ennis environs stretch – called phase 1 at the time - and constructed a number of years ago.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this in-depth check on the West Clare Greenway project.

Summary of In-Depth Check

The West Clare Greenway has multiple objectives, social, economic, cultural and physical. It is a recreation and amenity delivery project primarily, but will have huge significance to tourism in the county and the region. The key activity in 2018 has been feasibility research and the development of our greenway concept for the stretch between Kilrush and Kilkee. In 2018, two detailed funding applications were submitted to government departments under national funding schemes. One scheme relates specifically to greenway development and the other relates to rural development generally. The project is included in monthly management updates to Council and is a key objective for Clare County Council. The project management office protocol for project implementation – *the project management process* - is written and approved by management team and intended compliance with it will ensure that the necessary data and information is available to enable the programme to be subjected, at a later stage, to full evaluation.

Quality Assurance 2018 – In Depth Check

Section A: Introduction

Project Information	
Name	Operation of public lighting (Service B05)
Detail	Current expenditure to operate and maintain the public lighting system in Clare.
Responsible Body	Clare County Council
Current Status	Current expenditure being incurred
Start Date	Recurring annual cost
End Date	Recurring annual cost
Overall Cost	€1.9m in 2018

Project Description

Public lighting in Clare is part of Clare County Council's remit. Street lights, that is along local, regional and national routes, lights in public areas such as parks/amenity areas, harbours, as well as lights in private housing estates taken in charge by the Council are included. Both the poles or columns and the lights and electricity are included. Clare County Council has 14,150 public lights throughout the county.

The cost in 2018 was €1.9m and *included*:

- Electricity costs €1m;
- Repairs €650K; and
- Upgrades and new installations €69K.

89% of the 2018 cost relates to maintenance and energy supply.

The public lighting network is maintained via a contractor, following a public procurement process. The electricity is supplied by a supplier through a national framework run by the Office of Government Procurement (OGP). Airtricity is the supplier for metered supplies and Energia for unmetered.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, a Programme Logic Model (PLM) for public lighting has been prepared. and further information on it is available in the [Public Spending Code](#).

A PLM is a standard evaluation tool

Objectives	Inputs	Activities	Outputs	Outcomes
<ol style="list-style-type: none"> 1. Enable all road users to see each other and therefore negotiate traffic and public places more safely, whether pedestrians, motorists, or cyclists. 2. Light public amenity areas to enable their use after dark. 3. Light housing estates so as to create a sense of security after dark. 4. Improve the effectiveness of cctv so as to improve community safety. 5. Improve the energy efficiency of the public lighting system by incremental upgrading. 	<ol style="list-style-type: none"> 1. Annual budget of €1.9m; 2. Staff resource to manage the programme; 3. Contract with Airtricity for the maintenance of public lighting; 4. Electricity: Energia for unmetered supplies and Airtricity for metered supplies are the suppliers. 5. The 'Deadsure' public lighting asset management system (PLAMS). 	<ol style="list-style-type: none"> 1. In 2018, the activity was checking and monitoring that the contractor was delivering the service as contracted. 2. Processing payments to the electricity suppliers; 3. Processing payments to the maintenance contractor; 4. Reporting on lighting faults, repair times and performance under the programme generally. 	<ol style="list-style-type: none"> 1. An efficient, effective and sustainable public lighting system. 2. A responsive system where members of the public can track the repair of faults they report. 	<ol style="list-style-type: none"> 1. Fewer traffic and other accidents at night when it's dark and a more secure and safe public environment for citizens' use, after dark. 2. Reduced crime and the enabling of citizens to feel secure; 3. Increased levels of activity in public places after dark, including commercial and leisure activity.

Description of Programme Logic Model

Objectives: The provision and maintenance of public lights that are good value for money. Objective also is to have damaged or faulty public lights repaired as quickly as possible and to use an interactive and transparent system for monitoring repairs.

Inputs: Operational funding primarily, to pay for the energy cost of public lighting to an energy supplier, and to a contractor for the maintenance and repair of the network. Another input is the computerized IT system 'Deadsure' which is a complete management system, useable by the public, by the Council and by the contractor.

Activities: The expenditure is current expenditure being incurred. It is an annual expense built in to each Council's budget process. In 2018, the contract awards in place had been put in place in previous years, so monitoring was the key activity, as was preparing for a further collaborative tender process for a new contract, given the expiry of the existing maintenance contract in late 2017.

Outputs: Functioning public lights in a sustainable network at good value are the outputs.

Outcomes: The outcomes concern public quality of life and ease of safe movement in public areas after dark. Where good public lighting is in place, there is increased activity by people for leisure and other activities and an improved perception of security and safety, and improved security and safety.

Section B - Step 2: Summary Timeline of Project

The public lighting programme is an annual revenue expenditure. The milestone events in recent years that continued to determine the 2018 programme was a joint tender advertisement by Clare County Council and Limerick City and County Council for the provision of public lighting maintenance and associated services.

2014	<ul style="list-style-type: none">• Request for tenders advertised in the OJEU using the open procurement procedure. The service duration was a 2 year term with an option to extend for a further year, once.• Rogerson Reddan were appointed in June to assess the tenders and the tender report was produced in July.• Award of tender and entry into a service contract with Airtricity Utility Solutions Ltd.
2015	Electricity supply contracts awarded through the Office of Government Procurement, OGP, to Energia for unmetered electricity and Airtricity for metered.
2016	Contract between Clare County Council and Airtricity Utility Solutions was extended for a year, to September 2017
2018	Preparations for new maintenance contract. As at May 2019, the maintenance contract is on e-tenders.

▼ Section B - Step 3: Analysis of Key Documents

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

Public Lighting Key Documents	
Title	Details
Request for tenders published in the OJEU.	The request for tenders was advertised in April 2014 jointly for provision of public lighting maintenance and associated services for Limerick and Clare. Clare was the lead authority for the process. Four tenders were received in response. Two contracts would be entered into, one by each administrative authority.
Tender assessment report by Rogerson Reddan.	The consultant's report in July 2014 on the tenders recommended that Airtricity Utility Solutions be appointed for the contract as the most economically advantageous.
Contract for public lighting maintenance and associated services	The signed service contract had a duration of two years from September 2014 with the option to extend for one further year.
"Deadsure" maintenance license agreement	A license agreement for the public lighting asset management system was entered into in October 2014. This is a complete system, using GIS, for the inspection, maintenance, testing and recording of faults and repairs to all parts of the network, and also enables the Council to tailor performance reporting on the contract delivery.

Three documents were selected for more detailed analysis.

Key document 1 – Request for tenders

The request for tenders was published with four volumes of vast detail, giving a complete package of information to enable contractor responses.

Key document 2 – Tender assessment report

This report was prepared by consultants to examine in detail the response to the tender advertisement and to carry out a weighted scoring of qualified tenders to arrive at a recommendation for the tender award.

Key document 3 – Contract with Airtricity Solutions Ltd

The contract preliminaries were carried out by the Council and following those, the awarding of the contract was authorized by delegated authority and entered into. The contract brought forward the detail of the successful tender in terms of pricing and cost of service.

The documentation examined (those described above, as well as others) was found to meet appraisal, analysis, evaluation and procurement protocols consistent with the PSC and/or its

predecessor. .

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Reports about faulty lights and repair times to get them back in action	Determine if the contract delivery meets expected timelines.	Yes - in Deadsure asset management system.
Billing rates for the different kinds of contractor work (e.g. inspections, lighting response repairs, cable fault repairs)	Assess if contract delivery adequate and payments in line with contract.	Yes - in Deadsure asset management system.
Monitoring of faults picked up by patrols	Assess effectiveness of patrols aspect of contract	Yes - in Deadsure asset management system.
Cost of service provision	Determine whether cost as billed is consistent with contracted terms for the service	Yes – in Deadsure. Also in hardcopy folders and in Agresso.

Data Availability and Proposed Next Steps

The key data required to evaluate the project is in place, maintained by the roads department, with hardcopy records presented in clear, well maintained folders, organised on the Council's computer network, and on Agresso the financial system.

The use of the system 'Deadsure' is critical to data availability. Deadsure is used by the Council and by the contractor, but also by members of the public because faults with lights can be reported and tracked by the public using it. Contractor bills are checked against contract terms before payment is made. This review provides assurance that the appraisal process and ongoing implementation of this expenditure satisfies the principles of the public spending code.

Section B - Step 5: Key Evaluation Questions

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

Does the delivery of the project comply with the standards set out in the PSC? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

Yes. Best value was obtained through a public procurement process and the scope of the works are clearly defined in the contract. Spot checking is performed to ensure that billed amounts are consistent with contract conditions.

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

Yes, relevant items are available. Apart from the hardcopy records on files, the two computer systems critical to the data are in 'Deadsure' and 'Agresso'.

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

This is an ongoing revenue expenditure programme. At the close of 2018, a procurement process was overdue to occur, but is now well underway, so that a new contract for maintenance and associated services could be entered into by the Council. It is noted that service delivery costs post contract expiry did *not* increase. It is recommended that in advance of the expiry of the next contract, that a procurement process begins, such that one procured contract follows the next seamlessly. Based on the check herein, the processes and management were found to be satisfactory.

Section: In-Depth Check Summary

The following section presents a summary of the findings of the in-depth check on public lighting.

Summary of In-Depth Check

This check deals with the implementation of a current expenditure programme, ie current expenditure being incurred on public lighting, a value in 2018 of €1.9m. Public lighting is an annual ongoing cost. It is delivered largely by contract for maintenance and associated services, awarded following a public procurement process and a detailed appraisal of tenders. The contract was awarded to the most economically advantageous tenderer.

The majority of the €1.9m expenditure, 55%, is on the electricity supply to the network of public lights. The power supply contracts were awarded nationally, also following a public procurement process by the Office of Government Procurement. Monthly bills from the energy suppliers are checked.

A new request for tenders for the maintenance of public lighting was jointly published by Clare and Limerick local authorities in May 2019. The review completed for this report showed that there is assigned management responsibility for public lighting, that there is management and monitoring of the contract, and that the means of analyzing and measuring performance are readily available. This check enables the provision of adequate assurance that there is broad compliance with the PSC in relation to public lighting.

APPENDIX THREE

Details of Projects and Programmes that exceeded €500,000 during 2018

	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
Local Authority	Current	Capital				> €0.5m			> €0.5m		
		Capital Grant Schemes >€0.5m	Capital Projects			Current expenditure	Capital grant schemes	Capital Projects	Current expenditure	Capital grant schemes	Capital Projects
		>€0.5m	€0.5 - €5m	€5 - €20m	€20m plus						
Local Authority Name											
Clare County Council											
Housing & Building											
Clonlara 10 houses								2,281,015			
Feakle, 13 houses								3,316,646			
Quilty, 18 houses								4,490,737			
Tullyglass, Shannon, 21 houses								4,740,056			
Housing Planned Maintenance Prog								10,000,000			
Local Infrastructure Housing Activation Fund LIHAF Claureen								4,000,000			
28 Units at Lios Anama, VH											1,050,000
Roslevan, Ennis, 8 houses								2,374,913			
Ashline, Ennis, 40 houses								7,854,000			
27 units at Ballard Road, Miltown Malbay				5,448,590							
Doonaun, Tulla, 22 units			4,890,393								
Boheraroan, Newmarket on Fergus			3,586,937								
2 units at Cappagh Lodge, Sixmilebridge			572,000								
2 units at St Michael's estate Kilmihil			557,000								
Scariff, 18 units			3,500,000								
Ennistymon, 30 units				5,910,000							
Tulla Road, Ennis, 8 units			1,576,000								
Maddens Tce, Clarecastle, 3 units			591,000								
Cluain Ard, Kilmaley, 3 units			591,000								
Ballaghboy, Ennis, 4 houses			2,600,000								
TAU refurbishment works 2018-2019								691,000			
Bruachlan, Westbury, VH, 22 houses								1,054,873			
Acha Bhile, Ennis, VH 30 houses											873,600
Purchase of Cusack Lodge								730,000			
Haggard View, Creggaunahilla, Clarecastle								733,000			
Cuan an Chlair, Phase 2, 10 units at Cahercalla								3,172,456			
2019 VH208 Co-op re. Tullyvarraga, CALF			2,504,067								
Purchase of Westbrook Lodge, Gort Road, Ennis			1,400,000								
Gleann Cora, Newmarket-on-Fergus			1,901,297								
2 units at Sycamore Drive, Ennis (Part V)			925,000								
2 units at Crusheen (Part V)			900,000								
DPG extensions to LA Housing 2018											783,310
Vacant stock returns 2017											1,736,735
Vacant stock 2018											2,627,562
Energy Efficiency Phase 2											1,606,497
A01 Maintenance and Improvement of LA Housing Units						3,124,995					
A02 Housing Assessment, Allocation and Transfer						683,469					
A03 Housing Rent and Tenant Purchase Administration						767,382					
A04 Housing Community Development Support						775,406					

Local Authority												
	Current	Capital				> €0.5m			> €0.5m			
		Capital Grant Schemes >€0.5m	Capital Projects			Current expenditure	Capital grant schemes	Capital Projects	Current expenditure	Capital grant schemes	Capital Projects	
	Local Authority Name	>€0.5m		€0.5 - €5m	€5 - €20m	€20m plus						
Clare County Council												
A05 Administration of Homeless Service	975,819											
A06 Support to Housing Capital Programme						1,893,721						
A07 RAS and Leasing Programme						6,326,303						
A08 Housing Loans						610,200						
A09 Housing Grants						3,115,595						
Road Transportation and Safety												
Ennis Off Street Parking			2,000,000									
Shannon Town and Environs Flood Relief Scheme			19,500,000									
Shannon airport access road N19			10,000,000									
West Clare Greenway			14,000,000									
Kilnamona realignment, N85			16,000,000									
Ennistymon Inner Relief Road (Blake's Corner)			10,000,000									
Flood relief scheme at Kilkee (CFRAMS)			3,400,000									
Flood relief scheme at Springfield Clonlara (CFRAMS)			1,400,000									
Flood Relief scheme at Miltown Malbay			600,000									
Ennis Flood Relief Scheme								9,700,000				
Shannon Bridge Crossing 2006 onwards								62,000,000				
Limerick Northern Distributor Road								180,000,000				
B01 - NP Road - Maintenance and Improvement						801,060						
B02 - NS Road - Mainetenance and Improvement						3,063,404						
B03 - Regional Road - Maintenance and Improvement						5,821,413						
B04 - Local Road - Maintenance and Improvement	2,825,755											
B05 - Public Lighting						1,903,744						
B09 - Maintenance and Management of Car Parking						992,233						
2014 Storm Damage Remedial works, various codes								17,600,000				
Water Services												
C01 - Water Supply	1,118,797											
C02 - Op & Maintenance of Waste Water Treatment						3,160,097						
C03- Collection of Water and Waste Water Charges						642,668						
C05 - Admin of Group and Private Installations						1,567,064						
C06 - Support to Water Capital Programme						666,977						

Local Authority											
	Current	Capital				> €0.5m			> €0.5m		
		Capital Grant Schemes >€0.5m	Capital Projects			Current expenditure	Capital grant schemes	Capital Projects	Current expenditure	Capital grant schemes	Capital Projects
	>€0.5m		€0.5 - €5m	€5 - €20m	€20m plus						
Development Management											
Cliffs of Moher Coach Park Reception Building							700,000				
Cliffs of Moher Car Park Development							1,500,000				
Shannon Town Park								910,000			
Holy Island Visitor Management & Tourism Dev'ment Plan								4,000,000			
Doolin Centre Development								5,000,000			
Burren Tourism Conservation Life Project (Geopark Life)								2,200,000			
D01 - Forward Planning						1,198,804					
D02 - Development Management						1,695,885					
D03 - Enforcement						1,061,737					
D05 - Tourism Development and Promotion						9,791,441					
D06 - Community and Enterprise Function						2,869,873					
D09 - Economic Development and Promotion						2,755,621					
Social Innovation (Multi-service) Centre Project Ennistymon								600,000			
Cahercon Maritime Training Project				9,800,000							
CBS Footbridge		1,063,967									
Lahinch Seaworld and Town Upgrade Project - not being managed by Rural Directorate		2,860,000									
Lough Derg Blue Way Amenity Trail		622,500									
Loop Head Visitor Attraction		1,158,000									
Vandeleur Walled Garden Renovation		2,307,308									
Environmental Services											
Kilkee firestation upgrade											661,207
County Burial Ground Kildysart Road - land aquisition											714,000
E01 - Landfill Operation and Aftercare						1,463,004					
E02 - Recovery & Recycling Facilities Operations						2,148,015					
E05 - Litter Management						923,268					
E06 - Street Cleaning						1,873,319					
E07 - Waste Regulations, Monitoring and Enforcement						615,310					
E10 - Safety of Structures and Places						906,421					
E11- Operation of Fire Service						4,916,525					
E12- Fire Prevention						603,775					
E13 - Water Quality, Air and Noise Pollution						699,336					
Recreation and Amenity											
Ennis library project								11,000,000			
Land at Gaurus								2,200,000			
F01 - Leisure Facilities Operations						2,086,767					
F02 - Operation of Library and Archival Service						4,459,757					
F03 - Outdoor Leisure Areas Operation						2,569,234					
F05 - Operation of Arts Programme						1,394,282					
Agriculture, Education, Health and Welfare											

Local Authority												
	Current	Capital				> €0.5m			> €0.5m			
		Capital Grant Schemes >€0.5m	Capital Projects			Current expenditure	Capital grant schemes	Capital Projects	Current expenditure	Capital grant schemes	Capital Projects	
Local Authority Name	>€0.5m		€0.5 - €5m	€5 - €20m	€20m plus							
G04 - Veterinary Service						722,227						
Miscellaneous Services												
Quin Road Campus 2016								2,400,000				
Acquisition of Bindon Court office complex								750,000				
H03 - Administration of Rates						6,097,794						
H09 - Local Representation and Civil Leadership						2,484,785						
H10 - Motor Taxation						1,032,625						