



COMHAIRLE CONTAE AN CHLÁIR
CLARE COUNTY COUNCIL



Quality Assurance Report for 2020

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

May 2021



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Introduction

The primary aim of the quality assurance process is to gauge the extent to which the Council is meeting the obligations outlined in the Public Spending Code (PSC). The Council is a 'sponsoring agency' under the Code, having primary responsibility for evaluating, planning and managing public investment within the parameters of the Code.

Details of the PSC can be found on the website <http://publicspendingcode.per.gov.ie>. It was revised in certain respects in 2019 and the revisions came into effect in January 2020. The revised code comprises a suite of guidance documents. The PSC sets out six stages in the lifecycle of a project: strategic assessment, preliminary business case, final business case including design, procurement strategy and tendering, implementation, review and ex-post evaluation. Details are set out in *A Guide to Evaluating, Planning and Managing Public Investment*, December 2019. The PSC was written with government departments in mind, but there is sectoral guidance¹ agreed between DPER and the local government sector and this report has been compiled in line with that sectoral guidance.

Clare County Council has completed this quality assurance (QA) report as part of its ongoing compliance with the PSC.

The Quality Assurance Process contains five steps:

- 1.** Draw up inventories of all projects/programmes at different stages of the project life cycle in the subject reporting year which have a total project life cost in excess of €0.5m.
- 2.** Publish summary information on the Council website of all single procurements in excess of €10m that occurred in the year.
- 3.** Complete 7 checklists provided in the PSC quality assurance document.
- 4.** Carry out a more in-depth check on a small number of selected projects/programmes. The check must represent a minimum of 5% of capital and 1% of current expenditure over a rolling three year period.
- 5.** Complete a short report for the National Oversight and Audit Commission (NOAC) which arises from the completion of the prior steps as outlined.

This report satisfies step 5 above for Clare County Council for 2020.

¹ Version 4, issued April 2021

Step 1 - Inventory of Projects/Programmes

This section contains an inventory list of all expenditure which exceeds €5m, at each of the three stages of the project life cycle (see Appendix C). It captures both revenue and capital expenditure and over the lifecycle:

- being considered;
- being incurred;
- recently completed.

The 2020 inventory is summarized below, by numbers of projects and by value:

	Current expenditure	Capital expenditure	
Project numbers			Totals
Expenditure being considered	3	20	23
Expenditure being incurred	40	41	81
Expenditure discontinued	0	17	17
Totals	43	78	121

	Current expenditure	Capital expenditure	
	€	€	
Project total values			Totals
Expenditure being considered	3.2m	63m	66.2m
Expenditure being incurred	122.9m	478.9m	601.8m
Expenditure discontinued	0	25.5	25.5
Totals	126.1m	567.4	693.5

A note on current expenditure being considered

In accordance with the code, if a current budget *increase* between 2020 and 2021 exceeds €0.5m, *the increase* is reported as expenditure being considered. The value of such increases in this report is €3.2m, comprising three items.

- €1,658,730 increase on Local Road – Maintenance and Improvement (B04);
- €957,669 increase on RAS and Leasing (A07)
- €637,333 increase on Administration of Homeless Service (A05).

In the case of the local roads and RAS and leasing budgets, the increases reflect programme expansion due to the commensurate increase in Department grant allocations to this Council. In the case of homelessness administration, the increase reflects the provision of new services, including outreach supports, tenancy sustainment services and emergency accommodation,

operating a singles accommodation facility and a family hub. 90% costs of homeless services are recoupable under S10 of the 1988 Housing Act.

Step 2 - Summary of Single 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 was no individual procurement in excess of €10m during 2020. In accordance with the requirement under the PSC to publish such procurements, the following is the location for such publication on the Council’s website <https://www.clarecoco.ie/services/business/procurement>.

Step 3 - Assessment of Compliance

The third step in the quality assurance process involves completing a set of checklists covering all expenditure. There are seven checklists in total, and in all, 82 questions are asked, aligned to the expenditure inventory/expenditure type, as tabulated below:

Checklists to be completed aligned with inventory	
Expenditure type	Checklist that applies
	Checklist 1 for General obligations, not specific to individual expenditure items
Expenditure being considered	Checklist 2 for Capital projects or capital grant schemes being considered Checklist 3 for Current expenditure being considered
Expenditure being incurred	Checklist 4 for Capital expenditure being incurred Checklist 5 for Current expenditure being Incurred
Expenditure discontinued	Checklist 6 for Capital expenditure completed Checklist 7 for Current expenditure completed

Compliance with the questions on each checklist is done by rating the compliance level, where a rating 1 signifies ‘scope for significant improvement’, 2 signifies ‘compliant but with some improvement necessary’, and 3 signifies ‘broadly compliant’. One scored set of checklists representing the Council overall was compiled from multiple sample contributions from across the organization. The compiled checklists are set out in appendix A.

Compliance assessment from Checklist Assessments

Across checklists 1 to 6, Clare County Council is broadly compliant.

Considerable liaison with and oversight by Approving Authorities applies to capital projects, upon which funding drawdown relies. Checklist 7 concerns current expenditure discontinued. This was not relevant for 2020 and is unlikely to become relevant, as the Council’s operating expenditure is an annual, ongoing cost.

Step 4 - In-Depth Checks

The requirement is to carry out an in-depth check of projects amounting to a minimum 5% per annum for capital expenditure over a rolling three year period, and 1% per annum for current expenditure, similarly. The report for 2020 marks the second year of a rolling three years for the purposes of the in-depth quality assurance check. Two capital projects and one current programme were subject to an in-depth check for this report. The internal audit unit of the Council was tasked with carrying out the in-depth checks.

Required: in-depth check must average 5% per annum for capital expenditure over 3 years. 2020 is y'r 2.

Required: in-depth check must average 1% per annum for current expenditure over 3 years. 2020 is y'r 2

	Current - 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
2019	104,245,442	€3,171,339	3%	current being incurred
2020	126,216,493	2,166,181	1.71%	current being incurred
2021	tbc	tbc	tbc	
		total average % checked	2.3%	
		average % over the three years	2020 is year 2	
	Capital - total on inventory in the year	value of project or programme reviewed in depth	% in depth reviewed in the year	
2019	599,311,434	20,000,000	3.33%	capital being incurred
2020	567,470,825	8,271,108	1.46%	Capital being incurred and capital completed
2021	tbc	tbc	tbc	
		total average % checked	2.4%	
		average % over the three years	2020 is year 2	

In-Depth Checks – Summary

One social housing scheme under construction, one recently completed, and the administration of the group water scheme subsidy was checked for this report. Appendix B of this report has the detail.

5.1 Cuinne an Bhroic Social Housing Scheme, Tulla - under construction

The methodology for advancing a social housing scheme funded by the Department of Housing, Local Government and Heritage (DHLG&H) is documented and clear. For schemes like this, that fall under a four stage process methodology, there are clear documentary requirements and clarity about the purpose of each stage. The DHLG&H sets out requirements and conditions when responding to each stage approval application by the local authority. The methodology supports the requirements of the public spending code and

enables systematic adherence to the elements of the code as the project advances from appraisal through implementation to post-implementation.

The range of documentary evidence reviewed in this check over the four stage process for this scheme enables internal audit to provide the opinion that there is satisfactory assurance of broad compliance with the PSC in relation to the Cúinne an Bhroic scheme.

5.2 Mill Park, Roslevan, Ennis Social Housing Scheme – completed

The range of documentation reviewed enables internal audit to provide the opinion that there is satisfactory assurance of broad compliance with the PSC in relation to the Roslevan scheme.

5.3 Administration of Group and Private Installations – current expenditure being incurred

The review showed the conditions of the scheme require a focus by the group water scheme management on sustainability and affordability. There is assigned management responsibility for delivery of the programme, monitoring and regular reporting on the scheme to the Approving Authority, and the means of analyzing and measuring performance is available through the records being maintained. This check enables the provision of satisfactory assurance that there is broad compliance with the PSC in relation to the group water scheme subsidy administration.

6. Conclusion

Clare County Council notes that the Public Spending Code has been reviewed and the revisions came into effect on 1 January 2020. The quality assurance process of the code has not substantially changed.

Across the types of expenditure and over the expenditure lifecycle, it is considered that the Council is broadly compliant with the code, as shown in the checklists. Three expenditure areas were subject to in-depth checks for this report: current expenditure on the administration of group and private water installations and capital expenditure on the Cúinne an Bhroic social housing scheme in Tulla and the completed scheme, Mill Park, Roslevan, Ennis. All were found to be broadly compliant with the public spending code.

The updates to the public spending code present an opportunity and rationale for sectoral training roll out to local authority project managers. This local authority would welcome such refresher training.

APPENDIX A -

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)?	3	Yes, relevant staff are notified of their obligations under the PSC, via project management training, liaison with government funding departments and via internal processes concerning business case approval requirements by management team for new capital projects.
1.2 Has internal training on the PSC been provided to relevant staff?	2	In-house briefing sessions have been provided to relevant staff. Project management training has been rolled out to project managers. Some staff participated in training by DPER in Galway in June 2016. No DPER training has been provided since 2016. Further roll out of training in PSC to the local government sector is anticipated and welcomed.
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 in February 2021.
1.4 Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the PSC?	NA	
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.
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.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Over the three years, the step 4 of the QAP will be met, where %s are concerned.
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	For projects with a capital cost less than €10m, ex-post evaluations are not required. It did not apply for 2020.
1.10 How many formal evaluations have been completed in the year under review? Have they been published in a timely manner?	3	No capital project concluded in excess of €10m. 3 project completion reports were completed in 2020.
1.11 Is there a process to follow up on the recommendations of previous evaluations?	3	Yes
1.12 How have the recommendations of reviews and ex-post evaluations informed resource allocation decisions?	3	They have informed considerations about future projects.

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 strategic assessment report (SAR) completed for all capital projects and programmes over €10m?	3	
2.2 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?	3	Yes, in conjunction with the relevant government department, ie approving authority.
2.3 Was a preliminary and final business case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
2.4 Were the proposal objectives SMART and aligned with government policy including National Planning Framework, Climate Migration Plan, etc?	3	
2.5 Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
2.6 Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
2.7 Was the appraisal process commenced at an early enough stage to inform decision making?	3	
2.8 Were sufficient options analysed in the business case for each capital proposal?	3	
2.9 Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3 3 3	
2.10 Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3 3	
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.	NA	NA in 2020
2.12 Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
2.13 Were procurement rules (both national and EU) complied with?	3	
2.14 Was the Capital Works Management Framework (CWMF) properly implemented?	3	
2.15 Were State Aid rules checked for all support?	3	
2.16 Was approval sought from the Approving Authority at all decision gates?	3	
2.17 Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
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	NA in 2020

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	
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	The additional expenditure was agreed as part of the Council's budget process.
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 only to an expansion of an existing programme.
3.6 Did the business case include a section on piloting?	NA	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	NA	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	NA	
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.
3.12 Has a sunset clause 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?	3	
3.15 Have steps been put in place to gather performance indicator data?	3	

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 given at each Decision Gate?	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 sanction from the Approving 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.)	3	
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 or there were other significant changes to the project, was approval received from the Approving Authority?	3	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?	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
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 also occur.
5.5 Are outcomes well defined?	3	Annual service plans 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?	3	Annual service plans 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?	3	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?	3	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.
5.9 Is there a method for monitoring effectiveness on an ongoing basis?	3	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 was LGAS review. Customer surveys and external assessments are also done on occasion.

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 project completion reports were completed in the year under review?	2	3 project completion reports done
6.2 Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Submitted to approving authority
6.3 How many Project Completion Reports were published in the year under review?	N/A	N/A – no 2020 project at the level requiring publishing.
6.4 How many Ex-Post Evaluations were completed in the year under review?	NA	NA in 2020
6.5 How many Ex-Post Evaluations were published in the year under review?	N/A	
6.6 Were lessons learned from Ex-Post Evaluations incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
6.7 Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	No.
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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	All current expenditure ongoing annual costs.
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 B

In-depth reviews

Quality Assurance – In Depth Check for 2020

Section A: Introduction

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

Programme Information	
Name	Cúinne an Bhroic housing development, Doonaun, Tulla
Detail	25 unit social housing scheme
Responsible Body	Clare County Council
Current Status	Construction phase
Start Date	2019 (stage I)
End Date	2022 (completion)
Overall Cost	€6,355,152

Project Description

The project is a development of social housing in Tulla village on a 1.2 hectare site bought by the Council in 2019. It's a 25 unit scheme, consisting of 6 different semi-detached house types, and a mix of single and two storey houses and apartments. Ancilliary site works include 34 car parking spaces and a walkway to connect to the village, which is a short (5 to 10 minute) walk away. The scheme forms part of the overall housing construction programme as a part of the Council's housing strategy in creating sustainable communities.

Section B - Step 1: Logic Model Mapping

Programme Logic Model (PLM) for the Cúinne an Bhroic social housing scheme, Tulla (capital expenditure ‘being incurred’) has been prepared. A PLM is a standard evaluation tool and further information on it is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>Provide social housing in Tulla to meet social housing need thereby reducing the housing needs list;</p> <p>Provide special needs housing in Tulla to meet special housing need.</p> <p>Provide :</p> <p>8 x 2 bedroom apartments, 1 x 4 bedroom house, 1 x 4 bedroom adapted house, 6 x 3 bedroom houses , 6 x 3 bedroom houses, 3 x 3 bedroom adapted houses.</p>	<p>Funding – €6.3m</p> <p>Council personnel;</p> <p>Design team – civil and mechanical and electrical engineers, architects, quantity surveyors.</p> <p>Contractor.</p>	<p>Activities follow the Department’s approval process from initial capital appraisal through design of the scheme, securing planning permission for the scheme, tendering and awarding a contract, administering the construction element and post project review.</p>	<p>In 2020, main outputs were the planning permission via the part VIII process and the publication of a request for tenders, the preparation of a tender report, and the appointment of a contractor.</p> <p>Eventual output will be occupied houses.</p>	<p>25 families reside in high quality homes, suitable for their accommodation needs, in a quality neighbourhood.</p> <p>Reduction in social housing need in Clare.</p> <p>Growth in the village of Tulla.</p>

Description of Programme Logic Model

Objectives: The objective is a social housing scheme that will appropriately accommodate 25 families.

Inputs:

Funding is the most significant input to enable this project to have progressed to construction stage, through government funding through the DHLG&H. Project management resources within the Council and consultancy resources are in place, along with a contractor, appointed after a competitive process.

Activities:

The principal activities during 2020 were obtaining planning permission for the project, obtaining approval to proceed to tender, tendering for and appointing a contractor.

Outputs:

The principal output in 2020 was the planning permission and the OJEC level tender for the contractor resulting in a contract. The construction phase has suffered delay due to the Covid 19 pandemic.

Outcomes:

The outcome will be the occupation by 25 families of new homes appropriate for the household needs, in an estate that becomes an asset to the Tulla community.

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

The following section tracks the Cúinne an Bhroic housing scheme in terms of milestones thus far.

2019	Jan 2019, 1.28 hectare site purchased by the Council Feb 2019, stage 1 approval sought from DHP&LG for 22 unit scheme March 2019, stage 1 approval obtained from DHLG&H April 2019, Mini-competition for design team issued to framework participants and most economically advantageous tenderer appointed over four lots. Sep 2019, stage 2 approval sought from DHP&LG for 25 unit scheme Nov 2019, approval to proceed to stage 2 obtained from DHLG&H. Nov 2019, Part VIII application submitted.
2020	April 2020, approval of part VIII application by Clare County Council May 2020, request for tenders (16996621) published in OJEC via open procedure. May 2020, application to proceed to stage 3 submitted to DHLG&H. July 2020, approval to proceed to stage 3 received from the DHLG&H August 2020, stage 4 approval sought from DHLG&H.

	August 2020, report on the 8 contractor tenders submitted. Sept 2020, stage 4 approval received from DHLG&H.
2021	Construction continues (after disruption due to Covid)
2022	Project completion

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to social housing scheme project.

Project/Programme Key Documents		
	<i>Title</i>	<i>Details</i>
1	Circular 2/2018, January 2018	DHLG&H circular setting out timelines for advancing a project from initial capital appraisal to award of a construction contract, thereby achieving a streamlining and acceleration of housing delivery.
2	Part VIII planning application approval, April 2020	Article 81 report to elected members setting out planning consideration of proposed development, and setting out conditions.
3	Quantity Surveyor report on contractor tenders, August 2020	Tom McNamara & Partners report on the tenders received following RFT 169966 published on 21 May 2020. The report recommended the most economically advantageous tender.
4	Site meeting minutes	Participants are design team, contractor, Council personnel & meetings that capture all aspects of the construction management.

Key Document 1 – Department Circular

The circular sets out, over 22 pages including attachments, a 59 week programme of target timelines to guide both local authority and Department turnaround times for the advancement of a scheme. It provides guidelines on submissions at each of the 4 stage process – what the submissions must contain, the variety of documents that must be submitted, and the elements that the DHLG&H will be evaluating to ensure design quality, value for money and the delivery of sustainable communities. The 59 week target begins when there is a validated stage 1 capital appraisal and the circular provides a sample capital appraisal as a guide.

The circular is comprehensively integrated with the requirements of the public spending code. The process set out aligns with the code and also with the capital works management framework developed by DPER to ensure quality and cost control, procurement, value for money and public accountability requirements are met for public construction projects.

Key Document 2 – Planning approval

The consideration by the planning department of the planning application (P 19 8017) is set out in a report (24 pages) to the Council dated 2 March 2020. It set out the submissions by prescribed bodies, internal reports, submissions by other bodies and an evaluation of all the likely implications with respect to the proper planning and development of the area. The report concluded that the development was acceptable but detailed 8 conditions to be observed.

Key Document 3 - Report on Tenders

The quantity surveyor's report on tenders set out, over 80 pages including appendices, the result of the tender process. Nine tenders were received, one tenderer was disqualified at suitability assessment stage. Eight tenders were then assessed against the award criteria based on a 70% price/30% technical merit ratio. The details of the eight tenders are given. The most economically advantageous tender was identified for the VAT inclusive price of €5,148,686 and a clear recommendation made. The tender report met the requirements set by the DHLG&H.

Key Document 4 – Site Meeting Minutes

The minutes of the meetings capture systematically all the issues relating to the construction phase of the project, including details of all items that will/may result in additional cost. The minutes evidence the active management of the implementation of the contract, including costs, assigned responsibilities and delivery timeframes. The active management is also forward looking in relation to the contract execution.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Each of the 4 stage approval submission documents	Assess compliance with the DHLG&H requirements.	Available and held in housing department of Clare County Council
DHLG&H responses to the 4 stages submissions by the Council	Assess the evaluation elements that were applied to the project at each stage.	Available and held in housing department of Clare County Council
Technical reports	Confirm application of procurement and other statutory requirements.	Available and held in housing department of Clare County Council
Planning reports	Confirm application of statutory requirements	Available and held in housing and planning departments of Clare County Council
Breakdown of the costs of the scheme versus budget	Determine value for money, cost per unit	Available and held in housing and finance departments of Clare County Council

Data Availability and Proposed Next Steps

Data relating to all stages of the scheme was available and presented in a systematic and

organized manner that aligned with the Department 4 stage process approval and with the other regulatory and programme management requirements.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions, 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)

Implementation stage begins once final approval for the award of a contract has been secured. This project is at implementation stage.

The requirements of the public spending code and sector specific guidance were met. The necessary approvals were obtained at the key decision points. There was active management of the scope of the project and any changes that evolved. Statutory planning requirements were adhered to. The procurement strategy was appropriate and was implemented in line with requirements. The project has endured disruption of the construction phase due to government guidelines arising from the pandemic, but is otherwise in line with revised execution plans. Project governance is in place and functioning effectively, with clear reporting lines, and timely resolution of issues arising. There is evidence of effective management of the contacts between the sponsoring agency (i.e. Clare County Council) and the approving authority at all four stages, and there is regular review time scheduled via quarterly review meetings between the local authority and the DHLG&H. There is an assigned project manager. At the four stage decision points, the reporting was timely and comprehensive. The contract, the cost, and risk items are being actively managed, as evidenced by the site meeting minutes.

There is evidence that an ongoing account of issues as they arise is being maintained, to contribute to a project completion report review when the project is completed.

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

Yes. The necessary data and information was available in an organized fashion.

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

None.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this in-depth check on the Tulla Cúinne an Bhroic social housing project.

Summary of In-Depth Check

The methodology for advancing a social housing scheme funded by the DHLG&H is documented and clear. For schemes like this, that fall under a four stage process methodology, there are clear documentary requirements for each stage and clarity about the purpose of each stage. The DHLG&H sets out requirements and conditions when responding to each stage approval application by the local authority. The methodology supports the requirements of the public spending code and enables systematic adherence to the elements of the code as the project advances from appraisal through implementation to post-implementation.

The range of documentary evidence reviewed in this check over the four stage process for this scheme enables internal audit to provide the opinion that there is satisfactory assurance of broad compliance with the PSC in relation to the Cúinne an Bhroic scheme.

Quality Assurance – In Depth Check for 2020

Section A: Introduction

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

Programme Information	
Name	Mill Park, Roslevan, Ennis housing development
Detail	8 unit social housing scheme
Responsible Body	Clare County Council
Current Status	Completed
Start Date	2019
End Date	2020 (completion)
Overall Cost	€1,915,956

Project Description

The project is a development of an 8 house social housing in Ennis. The scheme forms part of the overall housing construction programme as a part of the Council's housing strategy in creating sustainable communities. The scheme was completed in June 2020, after a short delay arising from the closure of the construction site due to Covid 19. The eight dwellings were allocated via choice based letting arrangements, where demand for the scheme was very high.

Section B - Step 1: Logic Model Mapping

Programme Logic Model (PLM) for the Mill Park social housing scheme, Ennis (capital expenditure ‘completed’) has been prepared. A PLM is a standard evaluation tool and further information on it is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>Provide social housing in Ennis to meet social housing need thereby reducing the housing needs list;</p> <p>Provide 8 semi-detached houses:</p> <p>1 x 4 bed 2 storey 5 x 3 bed 2 storey 2 x 2 bed bungalows</p>	<p>Funding – €1.9m</p> <p>Council personnel;</p> <p>Design team – civil and mechanical and electrical engineers, architects, quantity surveyors.</p> <p>Contractor.</p> <p>Allocations team</p>	<p>Activities followed the Department’s approval process from initial capital appraisal through design of the scheme, securing planning permission for the scheme, tendering and awarding a contract, administering the construction element and post project review.</p> <p>These houses were let by the Council in 2020.</p>	<p>Certificate of substantial completion issued in June 2020.</p> <p>Offers of tenancy were made and accepted.</p> <p>Final account report and project completion report were prepared in 2021</p>	<p>8 families reside in high quality homes, suitable for their accommodation needs, in a quality neighbourhood.</p> <p>Reduction in social housing need in Ennis</p>

Description of Programme Logic Model

Objectives:). The objective is a social housing scheme that will appropriately accommodate 8 families.

Inputs:

Funding, design team, contractor.

Activities:

Finish the construction, contractor handed over the scheme, allocate the houses.

Outputs:

Cert of substantial completion, final account, project completion report.

Outcomes:

The outcome was the occupation by 8 families of new homes.

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

The following section tracks the Mill Park scheme in terms of post implementation milestones. The scheme before 2020 followed the same appraisal and four stage approval process as the described earlier in this report.

2020	Certificate of substantial completion issued
2021	Final account issued
2021	Project completion report issued

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to social housing scheme project.

Project/Programme Key Documents		
	<i>Title</i>	<i>Details</i>
1	Department circular SHIP 2011/07	Post project review reports requirements
2	Final account report	Report issued by quantity surveyors, March 2021
3	Project completion report, April 2021	Report required under the CWMF and the DHLG&H social housing investment programme and the PSC

Key Document 1 – Social Housing Investment Programme circular 2011/07

This sets out the rationale for the requirement to carry out a project review, described as an assessment of how successfully the delivered solution addressed the need. It refers to the fact that any project under the Capital Works Management Framework (CWMF) is required to be subjected to a project review, and confirms that this is also the case for completed social housing projects. It sets out the need to document what went well, what problems were encountered and all in the spirit of learning from the project to achieve continuous improvement for the next project.

Key Document 2 – Final Account Report by quantity surveyors

This report set out the details of the variation between the tendered amount and the proposed final account. It sets out the contractor's claims for additional sums and the sponsoring authority's claims for savings. The report compared the final account with the approved budget approval issued by the Department (+1.8%). The agreed final account forms the basis of the sponsoring authority's post-contract revised budget application for the scheme, and the basis of the final payment to the contractor.

Key Document 3 – Project completion report for Mill Park scheme

The report reviewed the project, including all stakeholder perspectives. It included budget/cost review and noted the final contract had come in €32K in excess of the stage 4 approval from the Department. The amount of variations as outlined in the final account report represented 1.82% increase on the approved contract sum. Details of approved change orders, savings through value engineering exercise and ex-gratia payments as a result of Covid site closure are set out. The completion report also records key experiences and lessons learned, such as innovations taken, problems encountered, unplanned issues that arose. The lessons learned with a view to future developments was captured, including early engagement with utilities companies, more site investigations to inform works requirements in tenders, using wetrooms in bungalows and using adjustable heating temperature thermostats in future. Finally, an account of the occupation of the houses by the allocated tenants was provided.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Each of the 4 stage approval submission documents. DHLG&H responses to the 4 stages submissions by the Council	Assess compliance with the DHLG&H requirements as the project progressed.	Available and held in housing department of Clare County Council
Final account details	Assess contract execution, costs and value for money	Available and held in housing department of Clare County Council
Issues that arose during the project	Learn from the project to benefit future projects	Available and held in housing department of Clare County Council

Data Availability and Proposed Next Steps

Data relating to all stages of the scheme was available and presented in a systematic and organized manner.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions, 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)

This project is completed, so it is at post-implementation stage and is in the 2020 QA inventory as completed expenditure. A project completion report was done in respect of the Roslevan project, which complies with the Department's requirement in terms of format and content.

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

Yes. The necessary data and information was available in an organized fashion.

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

None .

Section: In-Depth Check Summary

The following section presents a summary of the findings of this in-depth check on the Mill Park, Roslevan, Ennis.

Summary of In-Depth Check

The range of documentation reviewed enables internal audit to provide the opinion that there is satisfactory assurance of broad compliance with the PSC in relation to the Roslevan scheme.

Quality Assurance 2020 – In Depth Check

Section A: Introduction

Project Information	
Name	Administration of Group and Private Installations (Service C05)
Detail	Current expenditure
Responsible Body	Clare County Council
Current Status	Current expenditure being incurred
Start Date	Recurring annual cost – Jan 2020
End Date	Recurring annual cost – Dec 2020
Overall Cost	€2.16m in 2020

Project Description

The administration of subsidies to group water schemes providing domestic water to households. A group water scheme is a scheme which supplies water to two or more houses by means of a shared supply and distribution system. Public schemes are fed from a public (Irish Water) supply source, and private schemes are fed from a privately owned source.

The subsidy is for the operational and management costs of group water schemes which meet the required conditions. The terms and conditions are set by the water services section of the Department of Housing, Planning and Local Government. The subsidy scheme is part of the government's rural water programme, administered by local authorities, and aimed at achieving equity of treatment between households on Irish Water public water mains and those whose water is coming from private or public group water schemes. The aim of the rural water programme generally is improving the quality and reliability of rural water supplies. Group water schemes are supported at a national level by the National Federation of Group Water Schemes.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, a Programme Logic Model (PLM) for group and private water installations has been prepared. A PLM is a standard evaluation tool and further information on it is available in the [Public Spending Code](#).

A PLM is a

Objectives	Inputs	Activities	Outputs	Outcomes
<ol style="list-style-type: none"> 1. Provide a financial subsidy to group water schemes for the operational and management costs with respect to supplying water to domestic households; 2. Support water conservation efforts. 3. Administer the national scheme as set out in circular letter L2/18, adhering to the terms and conditions for the subsidy scheme. 	<ol style="list-style-type: none"> 1. Annual budget of €2.16m for 2020; 2. Government funding from the Department of Housing, Planning and Local Government. 3. Staff resources to manage and administer the subsidy scheme as part of the Rural Water Programme 	<ol style="list-style-type: none"> 1. Validating and processing applications for GWS subsidies, certifying eligible claims and calculating and paying the subsidies; 2. Claiming the grant aid from the government department; 3. Processing payments to the group schemes; 4. Reporting on the administration of the subsidy scheme. 	<ol style="list-style-type: none"> 1. The number of subsidy applications received and paid 2020 was 48; 2. GWS water quality test results, required under the Drinking Water Regulations and forming part of the subsidy scheme process. 	<ol style="list-style-type: none"> 1. Rural households whose houses are not supplied with drinking water from public water mains have a reliable and quality water available to them; 2. Reduced waste of the valuable resource that is water and therefore more affordable and sustainable supplies in the GWS sector; 3. Enhanced rural public health and capacity for development.

Description of Programme Logic Model

Objectives: Provide funding to private and public group water schemes to assist with their costs of operating and managing the delivery of drinking water to the domestic sector.

Inputs: Funding, primarily, and the staff resources to administer the scheme. The €2.16 expenditure in 2020 comprises €1.77m on group water subsidy, €28K on group scheme water quality testing, and the remainder on service & administration costs.

Activities: Validating and processing subsidy applications and paying out the subsidies to applicant schemes that meet the terms and conditions, including the required water quality testing regime arising from drinking water regulations.

Outputs: Payments to group water schemes.

Outcomes:

Better quality, more affordable and more reliable rural water supplies to households, better public health and equity in water supply as between households supplied via a public water main and households supplied by group schemes. It is noted, in relation to the whole rural water programme, that consultants have been appointed by the Department (2021) to carry out research on the rural water sector. This arises from a recommendation from the Joint Oireachtas Committee on the Future of Domestic Water Services, accepted by government (in 2017). The government established Rural Water Working Group will consider the reports to be produced and bring recommendations to the Minister.

Section B - Step 2: Summary Timeline of Project

The administration of group and private installations is an annual expenditure programme included in the budgeting process for the Council. The milestone events are as follows.

Autumn 2019	Budget for 2020 adopted by the Council.
January 2020	Budget of €2.16 available for 2020
June 2020	30 th June is the deadline for submission by GWS of subsidy applications in respect of the previous year eligible expenditure

Section B - Step 3: Analysis of Key Documents

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

Key Documents

Title	Details
Circular letter (5 pages) from Department of Housing Planning and Local Government, water services section	Circular letter, August 2018, L2/2018, with template prescribed application material attached.
Terms and conditions for subsidies towards the operational costs of GWSs (33 pages)	Terms and Conditions for Subsidies towards Operational Costs of GWS, to apply from 1 January 2018
Subsidy and the GWS, issued by National Federation of Group Water Schemes, Feb 2019	Guidance document for GWSs about the subsidy application process
GWS applications for subsidies for 2020 programme.	Documented applications by GWS subsidy applicants
Recoupment claims from the Department of Housing, Planning and Local Government	Each recoupment claim on WS3/18 is associated with the specific subsidy payments included in the claim (WS3/18 Schedule 1), and has to be accompanied by an Agresso printout which substantiates the details of the claim.

Four documents were selected for more detailed analysis.

Key document 1 – Circular L2/18 of August 2018 from Department of Housing, Planning and Local Government. This circular introduced some changes to the level of subsidies and introduced some other measures, such as:

- Requiring an appeal mechanism to be available against local authority decisions on subsidy applications;
- Water conservation measures becoming an eligibility condition;
- Providing for spot checks by the local authority on applicant GWSs;

Key document 2 – *Terms and Conditions for Subsidy towards the Operational Costs of Group Water Schemes*, August 2018, published by the DHLG&H. This document sets out, over 33 pages, detailed guidance of eligibility requirements for three subsidies, depending on the type of scheme (subsidy A – open to all public and private group water schemes), depending on how they are operated (subsidy B – open to private schemes involving an operation and maintenance contractor and self managed by the scheme or a contractor), and depending on the size of the scheme (subsidy C – open to private schemes with under 100 households connected). The terms and conditions enable group scheme members and management to be clear about the conditions they must meet in their particular circumstance, and the documentary evidence they must supply, the amounts per domestic connection and the applicable maximum subsidies.

Key document 3 – Guidance document by National Federation of GWS

Issued by the NFGWS in February 2019, therefore following revisions by the Department of the scheme, it sets out the 10 conditions that apply to all applications, the four additional conditions that apply to subsidy B applications, and the two additional conditions that apply

to subsidy C applications. It also provides some templates that could be used by schemes for their application submission and to help them plan for the application.

Key document 4 – Applicant GWS files

A 15% sample of applicant files were reviewed. Applications were on file and back up to the financial claim (via audited accounts or receipts), calculations of eligible subsidy and formal decisions were available on each file.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Details of applications received validated, approved and paid	Determine level of take up of the subsidies. Determine that applications are assessed in accordance with the terms and conditions; Determine affordability of group water schemes;	Available in rural water section. The applicant files include evidence of the various documentary submissions required to apply for the subsidy.
Records of decision making about subsidy applications	Determine a transparent decision making process is in place for subsidy approval.	Available in rural water section.
Records of recoupment from the Department of Housing, Planning and Local Government	Assess validity of recoupment requests and assess efficiency of recoupment	Available in rural water section.

Data Availability and Proposed Next Steps

The key data required to evaluate the programme are in place. Each incoming application is held in a hardcopy file organised by group scheme name, and the records therein are maintained in chronological order. There is a corresponding electronic file. Financial records are available on Agresso and in the subsidy recoupment files.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the programme 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)

This is an implementation stage annual programme. The conditions of the scheme and the subsidies aim to achieve sustainability and affordability in the group water scheme sector, and economies of scale, and in this way the scheme itself dovetails with the PSC focus on affordability and financial feasibility. A designated manager is in place, namely the rural

water programme liaison officer, whose role concerns the entire rural water programme of which the group water scheme subsidy is one element. There is regular reporting on the scheme to the Approving Authority, in the form of regular claims to the Department by the Sponsoring Agency. The rural water programme is reported on monthly to Council. There is an annual transparent budget approval process through the Council.

It is considered that the administration is broadly compliant with the Public Spending Code.

Are 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.

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

It is recommended that *all* the data fields in application forms be completed by the applicant group scheme managers to enable the application to progress.

Section: In-Depth Check Summary

The following section presents a summary of the findings of the in-depth check on the administration of group and private installations.

Summary of In-Depth Check

The review completed for this report showed the conditions of the scheme require a focus by the group water scheme management on sustainability and affordability. There is assigned management responsibility for delivery of the programme, monitoring and regular reporting on the scheme to the Approving Authority, and the means of analyzing and measuring performance is available through the records being maintained.

This check enables the provision of satisfactory assurance that there is broad compliance with the PSC in relation to the group water scheme subsidy administration.

APPENDIX C

**Details of Projects and Programmes that exceeded
€500,000 during 2020**

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
A05 Administration of Homeless Service	programme increase	637,333				
A07 RAS and Leasing Programme	programme increase	957,669				
B04 - Local Road - Maintenance and Improvement	programme increase	€ 1,658,730	€ -	€ -		€ -
Ballyminogue, Scariff, 18 units	social housing	€ -	€ -		2022 - 2023	4,941,000
Ennistymon, 30 units	social housing	€ -	€ -		2022 - 2023	7,950,855
Doonbeg lands, 8 units	social housing	€ -	€ -		2022 - 2023	2,080,000
Drumcliff Road, 26 units	social housing	€ -	€ -		2022 - 2023	6,280,000
Ballyliddan West, Sixmilebride 16 units	social housing	€ -	€ -		2022 - 2023	3,654,000
Ballaghboy, Ennis, 5 houses	social housing	€ -	€ -		2022 - 2023	2,600,000
Shantraud Woods Killaloe, 4 turnkey units	turnkey scheme	€ -	€ -		2020 - 2021	1,028,014
Clarehill Clarecastle, 14 turnkey units	turnkey scheme	€ -	€ -		2021 - 2022	3,080,000
Market Street, ennis, 14 units.	vol hsng turnkey	€ -	€ -		2021 - 2022	2,900,000
Bruachlan Westbury, 22 units	vol hsng (CAS)	€ -	€ -	€ -	2021 - 2022	1,054,873
Convent building, Ennistymon, 12 units	vol hsng (CAS)				2022 - 2023	2,900,000
Aishling, Shanaway Road, Ennis	turnkey scheme				2021 - 2022	2,800,000
Tulla Road, Roslevan, 8 units	social housing				2021 - 2022	2,105,854
Cluain Laoi, Kilkishen, 16 units	Vol hsng (CALF)				2021 - 2022	1,200,000
Hogan's Field, Limerick road, Ennis, 24 units	Vol hsng (CALF)				2021 - 2022	1,770,000
Roslevan, Tulla Road, 68 units	Vol hsng (CALF)				2021 - 2022	4,000,000
Limerick Road Sixmilebride, 28 units	Vol hsng (CALF)				2021 - 2022	2,000,000
Limerick Road, Ennis, 18 units	Vol hsng (CALF)				2021 - 2022	1,500,000
Ennis Enterprise Centre Ballymaley	property acquisition	€ -	€ -	€ -	2021-2022	2,200,000
West Clare remediation project	remediate sites	€ -	€ -	€ -	2021 - 2023	7,000,000

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)
Quilty, 18 houses, Seaview Park	social housing	€ -	€ -	€ 2,246,084	2019-2021	€ 4,114,606	4,351,188
Housing Planned Maintenance Prog	maintenance of LA stock	€ -	€ 467,932	€ -	2018-2028	€ 1,775,793	10,000,000
Ashline, Ennis, 40 houses	social housing	€ -	€ -	€ 2,032,453	2020-2022	€ 2,968,870	10,876,574
27 units at Ballard Road, Miltown Malbay	social housing	€ -	€ -	€ 932,446	2020-2022	€ 1,111,888	6,750,619
Doonaun, Tulla, 25 units	social housing	€ -	€ -	€ 865,157	2019-2022	€ 1,476,861	6,531,088
Boheraroan, Newmarket on Fergus	social housing	€ -	€ -	€ 735,579	2020-2021	€ 754,677	4,473,756
Cuan an Chlair, Phase 2, 14 units at Cahercalla, Ennis	vol hsnng (CAS)	€ -	€ -	€ 2,305,190	2019-2021	€ 3,051,178	3,251,940
Land acquisition at Drumcliff Road	land purchase			€ 581,126	2020	€ 591,696	591,696
31 vol hsnng units Gleann Cora, Newmarket-on-Fergus	vol hsnng (CALF)			€ 1,961,680	2019-2021	€ 1,961,680	1,901,297
Dun na Mara, Doonbeg, 2 units	social housing			€ 65,697	2020-2021	€ 65,697	530,374
Maddens Tce, Clarecastle, 2 units	social housing			€ 33,646	2020-2022	€ 40,399	648,878
LIHAF Local Infrastructure Housing Activation Fund , Claureen	urban connector road			€ 82,967	2019-2024	€ 278,120	3,600,000
N19 Shannon airport access road	2.2km national road upgrade			€ 300,319	2019-2024	€ 355,558	15,000,000
Public Lighting Energy Efficiency Project - S'th West Region	LED lights changeover			€ -	2020 - 2024	€ 520,691	€ 8,500,000
West Clare Railway Greenway Section 1	walking/cycling greenway	€ 93,002		€ -	2019-2025	€ 542,283	32,000,000
N85, Kilnamona realignment	4.5 km national road upgrade			€ 6	2019-2025	€ 87,555	20,000,000
Ennistymon Inner Relief Road (Blake's Corner)	new bridge and road			€ 149,374	2019-2023	€ 1,085,853	17,000,000
2014 Storm Damage Remedial works, various codes	repairs			€ 76,346	ongoing	€ 4,764,002	17,600,000
Flood relief scheme at Kilkee (CFRAMS)	flood protection			€ 202,542	2019-2024	€ 217,030	3,100,000
Shannon Town and Environs Flood Relief Scheme	flood protection			€ 152,858	2019-2025	€ 178,692	20,000,000
Flood relief scheme at Springfield Clonlara (CFRAMS)	flood protection			€ 128,645	2019-2022	€ 148,906	1,400,000
Flood Relief scheme at Miltown Malbay	flood protection			€ 7,876	2019-2022	€ 7,876	600,000
Killaloe Bypass & Shannon Bridge Crossing	new bridge, bypass, road upgrade			€ 3,260,192	2018-2024	€ 15,179,555	69,000,000
Limerick Northern Distributor Road	connector road Coonagh - M7 J28			€ 213,406	2018-2027	€ 2,122,574	150,000,000
Ennis South Flood Relief Scheme	flood protection			€ 10,510,467	2019-2021	€ 15,556,057	14,000,000
Ennis Public Realm Regen: Parnell St, laneways & bowways	streetscape project			€ 1,694,668	2020 - 2021	€ 2,311,377	4,800,000
Vandeleur Walled Garden Renovation	tourism project			€ 238,563	2020 - 2022	€ 241,626	2,634,426
Ennistymon Tourism Destination Town Project.	tourism project			€ 89,683	2020 - 2021	€ 89,682	670,000
Loop Head Lighthouse Visitor Attraction	tourism project			€ 195,768	2020 - 2024	€ 200,022	1,158,000
Inis Cealtra (Holy Island) Visitor	tourism project			€ 119,397	2020 - 2024	€ 220,198	1,227,000
Fire Maintenance services building	new building			€ 863,849	2020 - 2021	€ 863,849	1,280,000
Ennis library project	new library		€ 1,384,219		2017 - 2023	€ 2,278,598	13,600,000
Cliffs of Moher admission, parking & traffic mgt	redevelopment				2020 - 2026	€ 92,493	4,454,000
Waste water treatment plant at Cliffs of Moher	New WWTP for COMVE.		€ 50		2020 - 2026	€ 105,635	2,783,750
2015/2016 Cliffs of Moher Booking System	IT system	€ 24,467			2021-2022	€ 188,972	685,000
Underpass to R478 at Cliffs of Moher	Underpass from main CP to COMVE				2020 - 2026		2,270,000
Visitor Centre and customer facilities Cliffs of Moher	Extension	€ 20,543			2020 - 2026	€ 20,543	9,012,789
Cliffs of Moher Coastal Walkway Upgrade	Coastal Walk Improvements	€ 475,020			2020 - 2026	€ 555,409	2,727,000
Doolin Pier Visitor Services Building	building for multiple activities			€ 1,307	2019-2024	€ 352,751	5,000,000
Quin Road Campus	civil defence HQ, records & training centre		€ 1,761,187		2019 - 2021	€ 4,026,066	4,250,000
County Museum Refurbishment	refurbishment and refit	€ 25,662			2020 - 2022	€ 25,662	600,000
A01 Maintenance and improvement of LA Housing units	ongoing annual cost	€ 4,046,191	€ -	€ -			€ -
A02 Housing assessment, allocation and transfer	ongoing annual cost	€ 741,850	€ -	€ -			€ -
A03 Housing Rent and Tenant Purchase Administration	ongoing annual cost	€ 807,877					
A04 Housing Community Development Support	ongoing annual cost	€ 756,731					
A06 Support to Housing Capital Programme	ongoing annual cost	€ 2,243,464					
A08 Housing Loans	ongoing annual cost	€ 798,236					
A09 Housing Grants	ongoing annual cost	€ 2,936,908		=			
B02 - NS Road - Maintenance and Improvement	ongoing annual cost	€ 2,513,922					
B03 - Regional Road - Maintenance and Improvement	ongoing annual cost	€ 6,564,842					
B05 - Public Lighting	ongoing annual cost	€ 2,335,154					
B09 - Maintenance and Management of Car Parking	ongoing annual cost	€ 1,205,796					
B10 - Support to Roads Capital Programme	ongoing annual cost	€ 873,565					
C01 - Water Supply	ongoing annual cost	€ 6,206,399					
C02 - Op & Maintenance of Waste Water Treatment	ongoing annual cost	€ 3,483,564					
C05 - Admin of Group and Private Installations	ongoing annual cost	€ 2,166,181					
C06 - Support to Water Capital Programme	ongoing annual cost	€ 545,595					
D01 - Forward Planning	ongoing annual cost	€ 1,292,875					
D02 - Development Management	ongoing annual cost	€ 1,668,199					
D03 - Enforcement	ongoing annual cost	€ 1,028,497					
D05 - Tourism Development and Promotion	ongoing annual cost	€ 6,552,794					
D06 - Community and Enterprise Function	ongoing annual cost	€ 3,342,516					
D09 - Economic Development and Promotion	ongoing annual cost	€ 18,874,288					
D10 - Property Management	ongoing annual cost	€ 940,299					
E01 - Landfill Operation and Aftercare	ongoing annual cost	€ 1,465,257					
E02 - Recovery & Recycling Facilities Operations	ongoing annual cost	€ 2,268,187					
E05 - Litter Management	ongoing annual cost	€ 1,057,332					
E06 - Street Cleaning	ongoing annual cost	€ 1,852,227					
E07 - Waste Regulations, Monitoring and Enforcement	ongoing annual cost	€ 599,658					
E10 - Safety of Structures and Places	ongoing annual cost	€ 1,078,980					
E11- Operation of Fire Service	ongoing annual cost	€ 5,216,297					
E12- Fire Prevention	ongoing annual cost	€ 577,487					
E13 - Water Quality, Air and Noise Pollution	ongoing annual cost	€ 737,301					
F01 - Leisure Facilities Operations	ongoing annual cost	€ 1,895,587					
F02 - Operation of Library and Archival Service	ongoing annual cost	€ 4,914,515					
F03 - Outdoor Leisure Areas Operation	ongoing annual cost	€ 3,038,568					
F05 - Operation of Arts Programme	ongoing annual cost	€ 1,292,566					
G04 - Veterinary Service	ongoing annual cost	€ 564,104					
H03 - Administration of Rates	ongoing annual cost	€ 20,632,433	€ -	€ -		€ -	€ -
H09 - Local Representation and Civil Leadership	ongoing annual cost	€ 2,806,163	€ -	€ -		€ -	€ -
H10 - Motor Taxation	ongoing annual cost	€ 1,040,356	€ -	€ -		€ -	€ -

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
Clonlara 10 houses. Glor na Srutha.	social housing			€ 81,069	2020	€ 2,864,273
Feakle, 13 houses	social housing			€ 115,165	2020	€ 3,315,786
Cloughleigh Road/Shallee Drive 4	turnkey			€ 954,451	2020	€ 954,451
2 units at Cappagh Lodge, Sixmilebridge	social housing			€ 445,855	2020	€ 483,692
2 units at St Michael's Place Kilmihil	social housing			€ 513,976	2020	€ 552,128
Roslevan, Tulla Road, Ennis, 8 units	social housing			€ 623,706	2020	€ 1,915,956
Vacant stock 2020	stock upgrade	€ -	€ -	€ 2,583,581	2020	€ 2,607,773
Energy efficiency phase 2	stock upgrade	€ -	€ -	€ 875,150	2020	€ 2,481,647
DPG Stock 2020	stock adaptation	€ -	€ -	€ 956,417	2020	€ 956,417
TAU refurbishment works 2018-2019	stock upgrade	€ -	€ -	€ -	2020	€ 706,547
Purchase of Cusack Lodge	social housing	€ -	€ -	€ 23,843	2020	€ 825,720
Purchase of Westbrook Lodge, Gort Rd, Ennis	social housing	€ -	€ -	€ 27,137	2020	€ 1,276,966
Ennistymon (Multi-service) Centre	digital hub	€ -	€ -	€ -	2020	€ 2,426,877
Machinery yard plant update	new plant	€ -	€ -	€ 511,642	2020	€ 1,921,359
Land at Gaurus	strat dev project	€ -	€ -	€ -	2020	€ 1,165,837
Lough Derg Blue Way Amenity Trail	tourism - blueway	€ -	€ -	€ 749,623	2020	€ 821,172
Maritime Strategy	strat dev project	€ -	€ 99,537	€ -	2020	€ 290,253