



COMHAIRLE CONTAE AN CHLÁIR  
CLARE COUNTY COUNCIL



## Quality Assurance Report for 2024

Submitted to the National Oversight  
Audit Commission (NOAC) in compliance  
with the Public Spending Code May 2025

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## **Introduction**

The primary aim of the Public Spending Code (PSC) Quality Assurance process is to gauge the extent to which the Council is meeting the obligations outlined in the Code. 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 are set out in *A Guide to Evaluating, Planning and Managing Public Investment*, December 2019 and can be found on the website <http://publicspendingcode.per.gov.ie>. The Code 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 which 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. The PSC was written with Government Departments in mind, but there is sectoral guidance 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 year's Quality Assurance (QA) report as part of its ongoing compliance with the PSC which reports on the five steps as outlined below. This in-depth review had found that the council is broadly compliant with the code.

### **The Quality Assurance Process contains five steps:**

1. Draw up inventories (lists) 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 seven 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 this step for Clare County Council for 2024.

## **Step 1 - Inventory of Projects/Programmes**

The 2024 inventory is summarised below, by numbers of projects and by value. Detailed Inventory list of all expenditure which exceeds €0.5m, at each of the three stages of the project life cycle are set out in Appendix C. It captures both revenue and capital expenditure and over the lifecycle:

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

	<b>Current expenditure</b>	<b>Capital expenditure</b>	
<b>Project numbers</b>			<b>Totals</b>
Expenditure being considered	6	28	34
Expenditure being incurred	43	65	108
Expenditure discontinued	1	13	14
<b>Totals</b>	50	106	156

	<b>Current expenditure €</b>	<b>Capital expenditure €</b>	<b>€</b>
<b>Project total values</b>			<b>Totals</b>
Expenditure being considered	9,382,301	137,055,000	146,437,301
Expenditure being incurred	107,728,049	345,981,683	453,709,732
Expenditure completed or discontinued		20,706,720	20,706,720
<b>Totals</b>	117,110,350	503,743,403	620,853,753

### **A note on current expenditure being considered.**

In accordance with the code, if a current budget increase between 2024 and 2025 exceeds €0.5m, the increase is reported as expenditure being considered. The value of such increases in this report is €9,382,301 comprising of six items.

- €605,111 increase on Housing Maintenance and Improvements, Maintenance of Traveller Accommodation, and Management and returning Vacant Housing Stock to use (A01)

Housing stock continues to increase year on year and there is a consequential impact on the number and cost of properties to be maintained and in some cases refurbished before reletting which also includes upgrading of properties as part of the Energy Efficiency Retrofit programme that sets targets to upgrade Local Authority Housing Stock to a B2/cost optimal BER.

- €1,817,218 increase on RAS and Leasing Programme (A07)

Budgets have increased due to the rise in the number of Approved Housing Body properties under AHB schemes as well as national targets set by the DHLGH regarding Long Term Leasing, Repair to Lease and RAS schemes as other options for the delivery of housing.

- €1,046,462 increase in Housing grants – Housing Aid to Older People, Housing Adaptation Grants, Mobility Aid Grants and Vacant and Derelict Home Grants (A09)

The demand for private house grants continues to be strong and exceeds available resources year on year. In addition, the National Vacant and Derelict Homes Grant scheme is a new delivery and reported in this service area.

- €736,676 increase for Local Road Maintenance and Improvement (B04)

It is necessary to increase the local own resources budget for the maintenance and upkeep of local roads to take account of inflation impacts but also the impact on roads from climate change and severe weather events.

- €4,373,676 increase for Tourism Facility operations arising from the takeover of the Shannon Heritage Clare sites from Shannon Airport Group (D05)

In 2023, Clare County Council Integrated the Shannon Heritage Tourism sites into the Council's portfolio at Bunratty Castle and Folk Park, Knappogue, Craggaunowen and the Gift Shop at the Cliffs of Moher. Both continued investment and also increased activity at all our tourism sites explains this budget increase.

- €803,158 increase for Operation of Fire Service from the implementation of a National pay agreement (E11)

This budget increase represents the increased cost associated with the Emergency Services budget primarily arising from the implementation of a National pay agreement for retained fire services.

## **Step 2 - Summary of Single Procurements in excess of €10m**

The PSC Quality Assurance process requires all councils to publish all individual procurements in excess of €10m on their website. In 2024, in Clare County Council there was no procurement in excess of €10m. In accordance with the requirement under the PSC to publish such procurements, the following is the location for the 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:

<b>Checklists to be completed aligned with inventory</b>	
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 organisation. 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.

## Step 4 - In-Depth Checks

The PSC quality assurance requires this Council to carry out an in-depth check of projects amounting to a minimum 5% per annum for capital expenditure over a three-year period, and 1% per annum for current expenditure, similarly. The report for 2024 marks the third year of a three years (2022-2024) for the purposes of the in-depth quality assurance check. One capital project 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 this step.

**Required: in-depth check must average 5% per annum for capital expenditure over 3 years. 2024 is year 3.**

**Required: in-depth check must average 1% per annum for current expenditure over 3 years. 2024 is year 3.**

	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
2022	€95,405,352.00	€2,324,065.00	2.43%	Current being Incurred
2023	€73,068,217.00	€3,397,916.00	4.70%	Current being Incurred
2024	€117,110,350.00	€6,100,000.00	5.21%	Programme Completed
		<b>Total average % checked</b>	<b>4.11%</b>	
		average % over the three years	<b>2024 is year 3</b>	
	Capital - total on inventory in the year	value of project or programme reviewed in depth	% in depth reviewed in the year	
2022	€347,017,437.00	€13,663,623.00	3.93%	Capital being Incurred and Capital being Completed
2023	€404,899,020.18	€86,972,114.00	21.5%	Capital being Incurred,
2024	€503,743,403.00	€549,041.25	0.11%	Programme Completed
		<b>Total average % checked</b>	<b>8.51%</b>	
		average % over the three years	<b>2024 is year 3</b>	

## 5 In-Depth Checks – Summary

The in-depth checks were completed on a Capital Expenditure of the acquisition of a new “Class B” Fire Appliance and a Current Expenditure on the Administration of the ICOB (Increased Cost of Business) Grant. Appendix B of this report sets out more detail on these checks.

### 5.1 – Acquisition of a new “Class B” Fire Appliance – Completed

Internal Audit noted full compliance with the provisions of the Public Spending Code for the acquisition of a new “Class B” Fire Appliance. The OGP framework was complied with in procuring same, and all funding was recouped in a timely manner.

## **5.2 - Administration of the ICOB (Increased Cost of Business) Grant - Completed**

The primary input to the programme was the funding of €6.1m from the Department of Enterprise, Trade and Employment. The ICOB grant was available to small and medium business as a contribution towards the rising costs faced by these businesses. The grant was intended to aid eligible businesses with the increased running costs e.g. wages, property rents, etc.

Software was designed and an online portal created to administer the ICOB grants to eligible businesses throughout the county. This system and the necessary data and information is available to enable the programme to be subjected to a full evaluation at a later date if required. The controls in place for the management and governance of the expenditure provides adequate assurance that there is compliance with the PSC in relation to this programme which commenced and was completed in 2024.

## **6. Conclusion**

Clare County Council notes that the Public Spending Code has been reviewed nationally but the Quality Assurance process of the code has not substantially changed. However, Clare County Council would welcome training for all Local Authority project managers during this process.

Across the types of expenditure and over the expenditure lifecycle, it is considered that Clare County Council is “broadly compliant” with the code. Two expenditure areas were subject to in-depth checks for this report: Capital Expenditure on the acquisition of a new “Class B” Fire Appliance and Current Expenditure on the Administration of the ICOB (Increased Cost of Business) Grant. The checklists and in-depth check have demonstrated a satisfactory level of compliance with the Public Spending Code, with no major issues or concerns being highlighted throughout the process.

The PSC QA reports for previous years have been published on the website and the 2024 report will also be published on the website in due course. There were no new procurements in excess of €10m that require publication on the website.

## **Certification**

This quality assurance report is for the year 2024 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.

  
Gordon Daly  
Chief Executive  
Clare County Council

Dated: 28<sup>th</sup> May 2025

## APPENDIX A - SELF ASSESSMENT CHECKLISTS 1-7

### 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	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	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. Further roll out of training on the PSC requirements to the Local Government sector is being explored with DPENDER.
Q 1.2	Has internal training on the Public Spending Code 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 on the PSC requirements to the Local Government sector is being explored with DPENDER.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	2	Yes. 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 (v4).
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
Q 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 where in-depth checks have taken place for Capital and Current Expenditure.

Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Recommendations from PSC QA in-depth checks are tracked in the same process as Internal Audit reports where recommendations are followed up and reported on.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes, the required samples of both Current and Capital spending were completed as required
Q 1.9	Is there a process in place to plan for ex post evaluations?  Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	This applies to projects in excess of €20m. this level of project value is predominancy National infrastructure projects where these projects are completed with the relevant Government departments in one with the Public Spending Code and Capital Appraisal guidelines.
Q 1.10	How many formal evaluations were completed in the year under review?  Have they been published in a timely manner?	3	Yes. Referenced in Checklist 6
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Yes. Referenced in Checklist 6
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	Yes. Referenced in Checklist 6

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

	<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes, in conjunction with the relevant government department, i.e. approving authority
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Yes, where applicable

Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	Yes, where applicable
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	Yes, where applicable
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	Yes, where applicable
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	2	Yes, where applicable
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	Yes, where applicable
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	2	Yes, where applicable
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Appropriate consideration given to governance and deliverability?	2	Yes, where applicable
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	N/A in 2024
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	Yes, where applicable
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	N/A in 2024

*See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government*

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

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current

			programmes or government initiatives
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.4	Was an appropriate appraisal method used?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.6	Did the business case include a section on piloting?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current

			programmes or government initiatives
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.11	Was the required approval granted?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.12	Has a sunset clause been set?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives

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

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	2	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	2	Yes, relevant teams within Departments met on a regular basis.
Q 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.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	All capital programmes are managed by project managers at a suitably senior level.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Project reports regularly prepared in most cases and Elected Members/Members of the public are informed by the monthly Chief Executive Report
Q 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.
Q 4.7	Did budgets have to be adjusted?	2	Yes, with Departmental approval
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	2	Yes, where elements of a scheme are not financially viable or in line with the business plan, reviews are requested to ensure value for money or viability within the council's budget process
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	2	Yes, where elements of a scheme are not financially viable or in line with the business plan, reviews are requested to ensure value

			for money or viability withing the council's budget process
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	2	Yes, Sanctioning Authority approved increased costs
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	2	Projects in the early stages or consideration and/or development can be discontinued due to a number of reasons

*See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government*

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	2	Yes. Spending programmes defined as part of the annual budget process.
Q 5.2	Are outputs well defined?	2	National Key Performance Indicators are in place for Local Government
Q 5.3	Are outputs quantified on a regular basis?	2	Key Performance Indicators 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 Departmental returns also.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Yes, budget performance and monitoring is in place, as above. Annual reports and Departmental returns

			are made. Audits also occur.
Q 5.5	Are outcomes well defined?	2	Annual Service Delivery Plans enhance this measurement. Also, Corporate Plans, Annual Budget, Annual Report, County Development Plan, meetings with the Department.
Q 5.6	Are outcomes quantified on a regular basis?	2	Annual Service Delivery Plans enhance this measurement. Also, Annual Reports and Quarterly Financial Reporting
Q 5.7	Are unit costings compiled for performance monitoring?	2	The Council complies with National Key Performance Indicators in relation to cost per unit and costing is also carried out by service.
Q 5.8	Are other data compiled to monitor performance?	2	Yes, Data compiled in each service area, monthly expenditure monitoring, Annual Budget and AFS processes facilitate monitoring.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes. All expenditure is evaluated annually across these service levels as part of the Budget process and Annual Reports, Quarterly Financial Reporting and the monthly Chief Executive Report.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' 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.

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

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	Two reports were completed and sent to the Department of Housing.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes. We seek lessons learned from our consultants, contractors and we critique ourselves too to ensure that future projects don't repeat mistakes made and that improvements are incorporated.
Q 6.3	How many Project Completion Reports were published in the year under review?	3	Two. As per Q6.1 above, two reports were completed and sent to the Department of Housing. In terms of publishing, these were not published publicly, but rather sent to the Department.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	Two. Sent to the Department of Housing.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	3	Two. Sent to the Department of Housing. In terms of publishing, these were not published publicly, but rather sent to the Department.
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Lessons learned were sent to the Department of Housing. The approving and sponsoring authority is the Department of Housing and CCC would not have knowledge as to whether the Department of Housing incorporated this into sectoral guidance.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	These were carried out by Clare County Council staff working on the projects. The information was gathered from consultants

			and contractors working on the jobs.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	Not applicable in 2024

*See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government*

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

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No Programme relevant to PSC in 2024.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No Programme relevant to PSC in 2024
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No Programme relevant to PSC in 2024
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No Programme relevant to PSC in 2024
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No Programme relevant to PSC in 2024
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No Programme relevant to PSC in 2024
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No Programme relevant to PSC in 2024

## **Appendix B – In-depth Checks**

### Quality Assurance – In Depth Check Current Expenditure

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#### **Section A: Introduction**

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

Programme or Project Information	
Name	<b>The Increased Cost of Business (ICOB) Grant</b>
Detail	As part of Budget 2024, the government agreed a package nationally of €257 million for the Increased Cost of Business (ICOB) grant as a vital measure for small and medium businesses. Local Authorities, funded by the Department of Enterprise, Trade & Employment (DETE), managed the rollout of the grant to qualifying businesses.
Responsible Body	Department of Enterprise, Trade & Employment (DETE)
Current Status	Programme Completed in the reference year
Start Date	January 2024
End Date	November 2024
Overall Cost/ Allocation to Clare County Council	€6.1 million

## Project Description

As part of Budget 2024, the government agreed a package of €257 million nationally for the Increased Cost of Business (ICOB) grant as a vital measure for small and medium businesses. Local Authorities funded by the Department of Enterprise, Trade & Employment (DETE), managed the rollout of the grant to qualifying businesses.

The grant was available to qualifying businesses as a contribution towards the rising costs faced by businesses. It was not a rates waiver; commercial rates were still due and payable to the local authority.

The grant amount depended on the value of the commercial rates bill received by the eligible business in 2023 as follows:

- For qualifying businesses with a 2023 Commercial Rate bill of <€10,000, the ICOB grant was paid at a rate of 50% of the business's Commercial Rate bill.
- For qualifying businesses with a 2023 Commercial Rate bill of between €10,000 and €30,000, the ICOB grant was €5,000.
- Businesses with a 2023 Commercial Rates bill greater than €30,000 were not eligible to receive an ICOB grant.

In order to qualify for the grant businesses were required to meet the following criteria:

1. **Commercial Rates Bill:** The business must have received a Commercial Rates Bill equal to or less than €30,000 in 2023.
2. **Commercially Trading Business:** The business must currently operate from a property that is commercially rateable. Businesses failing to meet that criteria were excluded.
3. **Exclusions:** Public institutions and financial institutions did not qualify (with exceptions for Credit Unions and specific post office services, excluding Company Post Offices).
4. **Trading Duration:** The business must have been trading on February 1, 2024, and have intended to continue trading for at least three months from the date they verified their information.
5. **Bank Details:** The business had to provide confirmation of their business bank details, including a bank header from the last 3 months.
6. **Rates Compliance:** Compliance was verified by the Rates Department in the Local Authority. Businesses with approved performing payment plans were also deemed compliant.

7. **Tax Compliance:** The business had to be tax compliant and possess a valid Tax Registration Number (TRN).
8. **Property Entry Levy (PEL):** If the business operated from a property subject to a Property Entry Levy (PEL) in 2023, they were eligible to receive the grant based on the annualized (grossed-up) value of the PEL bill issued for that property.
9. **Vacant Properties:** Vacant properties did not qualify for the grant.

A letter was issued by Clare County Council to all eligible businesses with details of the ICOB grant and this letter included their customer number and a PIN number which was required for those wishing to register for the grant. Businesses were required to register and apply online via the website [www.icob.ie](http://www.icob.ie) using the ICOB portal on MyCoCo.

*(“MyCoCo is a build to share digital solution that enables local authorities and other government agencies to provide online services to the public. MyCoCo has been recognised by the Department of Public Expenditure, NDP Delivery and Reform as a building block of reform in Better Public Services - A transformation strategy to deliver for the public and to build trust.”)*

Businesses operating in the Hospitality and the Retail sectors were eligible for a second grant payment of the same amount as the initial grant. There was no requirement for businesses in this sector to re-register for the second grant, however all eligible businesses were requested to review their business category in order to determine the final value of their grant. Recipients were automatically identified by MyCoCo based on the Business category selected and the NACE code was used by staff during the application process for both grants in order to validate business eligibility.

*(NACE Coder is a pan-European classification system that groups organisations according to their business activities.)*

Recipients received an email notification once the payment was processed.

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the Increased Cost of Business Grant (ICOB). A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ol style="list-style-type: none"> <li>1. Give effect to the Government initiative in Budget 2024.</li> <li>2. Enable small and medium Businesses access to grant funding to assist with rising operational costs.</li> </ol>	<ol style="list-style-type: none"> <li>1. Use of Microsoft Word and Excel.</li> <li>2. Online self-declaration portal for ICOB on MyCoCo.</li> <li>3. Agresso the Financial Management system.</li> <li>4. Staff resources to manage and administer the grant.</li> <li>5. Government funding from the Department of Enterprise, Trade and Employment (DETE) of €6.1m.</li> </ol>	<ol style="list-style-type: none"> <li>1. Data Gathering initiative to allow DETE to determine each LA funding.</li> <li>2. Issued letters with PIN numbers and grant details to eligible businesses.</li> <li>3. Validating and processing online applications through the MyCoCo portal for ICOB.</li> <li>4. Processing and issuing grant payments to the eligible and approved Businesses.</li> <li>5. Recouping the grant aid from the Government Department.</li> <li>6. Reporting on the administration of the ICOB grant.</li> </ol>	<ol style="list-style-type: none"> <li>1. Over 2000 Businesses received grant aid under the programme.</li> </ol>	<ol style="list-style-type: none"> <li>1. The grant was paid in a timely manner within the specified timeframe to all eligible businesses.</li> <li>2. Commercial rates collections based on the requirement for customers to be rates compliant resulted in increased collections in 2024.</li> </ol>

## **Description of Programme Logic Model**

### **Objectives:**

The objective of the ICOB grant was to assist small and medium businesses with rising operating costs. This grant was intended as a one-time financial aid to help businesses with increased costs associated with running a business.

### **Inputs:**

The primary input to the programme was the capital funding of €6.1 million which was provided for by the Department of Enterprise, Trade and Employment (DETE). An online portal was developed using MyCoCo which was used for the application validation and processing. The Financial Management System Agresso was used to process and issue payments via EFT to all eligible businesses.

### **Activities:**

As part of a data gathering initiative staff within the Finance section were required to collate and submit various information from their 2023 rate book to the LGMA in order for the DETE to determine funding allocations for each local authority.

Staff assistance was provided to ratepayers in setting up their initial registration on the ICOB portal. A validation team was set up to validate each application and check that all applications were compliant with the grant requirements.

The Customer Account Managers reviewed the applications for their respective areas and ensured the grant amount calculated was correct (as this was automatically calculated by MyCoCo).

Senior Staff approved the applications which included a TRN (Tax Registration Number) check and arranged the payment of same via EFT through load sheets on Agresso (the Financial Management System). They were also responsible for the recoupment of the Department funding. The final approval of each grant was approved by the Financial Accountant.

An appeals process was also available to businesses and all appeals were reviewed on a case-by-case basis by Senior Management and the decision of the local authority was final.

### **Outputs:**

Clare County Council paid out over €6.1m to more than 2,000 businesses in the county under the Increased Cost of Business Grant (ICOB) 1 & 2.

### **Outcomes:**

Commercial rates income is Clare County Council's main income source within the Income and Expenditure account for the delivery of services with €45.6m billed and €43.5m collected in 2024, an increase of €2million on the previous year. The support of businesses through the

ICOB (Increased Costs of Business) grant has had a positive impact on the receipt of commercial rates with this noticeable reduction in outstanding rates.

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

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The following section tracks the Increased Cost of Business Grant (ICOB) from inception to conclusion in terms of major project/programme milestones.



30 <sup>th</sup> January 2024	Data Gathering Initiative by DETE.
15 <sup>th</sup> February 2024	Service Level Agreement (SLA) between DETE & Clare County Council.
15 <sup>th</sup> February 2024	Funding Notification from DETE.
4 <sup>th</sup> March 2024	Circular Fin 05/2024 (Revised).
12 <sup>th</sup> March 2024	Letter issued to Ratepayers informing them of ICOB grant purpose, eligibility and registration process.
14 <sup>th</sup> March 2024	ICOB Online Portal opened.
22 <sup>nd</sup> April 2024	Reminder Letter issued to Ratepayers.
24 <sup>th</sup> April 2024	Data Processing Agreement between Clare County Council and Ascendas.
1 <sup>st</sup> May 2024	Closing Date for Registration.
15 <sup>th</sup> May 2024 until 29 <sup>th</sup> May 2024	Registration reopened.
16 <sup>th</sup> May 2024	Service Level Agreement (SLA) Amendment between DETE & Clare County Council.
30 <sup>th</sup> May 2024	Second ICOB grant was payable.
14 <sup>th</sup> June 2024	2 <sup>nd</sup> Funding Recoupment received from DETE.
12 <sup>th</sup> August 2024	Final Funding Recoupment received from DETE.
November 2024	All Grant Recipients published on <a href="http://www.clarecoco.ie">www.clarecoco.ie</a> .
11 <sup>th</sup> December 2024	Funding overpayment refund to DETE.

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

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The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Increased Cost of Business Grant (ICOB).

Project/Programme Key Documents	
Title	Details
Service Level Agreements (SLA) for the delivery, funding & oversight of the ICOB grant.	Signed agreements between the Department of Enterprise, Trade & Employment (DETE) and Clare County Council.
Circular Fin 05/2024 (Revised).	Circular regarding the accounting treatment in relation to the ICOB Scheme.
Data Processing Agreement.	Signed agreement between Clare County Council (Data Controller) and Ascendas (Data Processor).
Various Guidance Documents/ Emails/FAQ's from LGMA.	Assistance for Local Authorities in assessing Business categories, eligibility, funding, recoupment.
NACE Code	Part of the application process on MyCoCo. Also, used by Staff to determine the nature of business activity for second payment of ICOB grant for hospitality & retail businesses.
MyCoCo User Guide	MyCoCo user guide for staff assisting applicants with online ICOB portal and troubleshooting.

### **Key Document 1: Service Level Agreements (SLA).**

There were two Service Level Agreements signed between the Department of Enterprise, Trade & Employment and Clare County Council during the programme. These documents gave clear guidance to Clare County Council ensure the delivery, funding and oversight of the ICOB grant.

### **Key Document 2: Circular Fin 05/2024 (Revised).**

This circular provided specific details on the accounting treatment of the ICOB grant. It stated the requirement for local authorities to create a new job code as well as details like account elements, the division, attribute value etc.

### **Key Document 3: Data Processing Agreement.**

This agreement was signed on the 24<sup>th</sup> May 2024 between Clare County Council (Data Controller) and Ascendas (Data Processor) detailing the lawful basis under GDPR legislation for requesting, using and processing personal data required to administer the ICOB grant.

### **Key Document 4: Various Guidance Documents/Emails/FAQ's from the LGMA**

These guidance documents, emails and FAQ's set out a comprehensive guidance about the administration of the programme, timelines, definitions eligibility, grant levels and recoupments.

### **Key Document 5: NACE Code**

The NACE code is a pan – European classification system that groups organisations according to their business activities. All applicants for the ICOB grant had to self-declare from a drop-down menu which code applied to their business. This was then automatically used by the MyCoCo system to identify eligible businesses in the retail and hospitality sector that were eligible for a second ICOB grant of the same amount. They also assisted staff in assessing and checking the eligible businesses as well as answering customer queries.

### **Key Document 6: MyCoCo User Guide**

The user guide provided step by step instructions with screenshots on the online portal used to administer the ICOB grant. This enabled staff to assist businesses with the online application process as well as any technical issues in relation to new users, resetting passwords, PIN numbers etc. and as well as monitoring an application at various stages

The documentation examined was found to meet appraisal, analysis, and evaluation protocols consistent with the PSC.

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## Section B - Step 4: Data Audit

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The following section details the data audit that was carried out for the Increased Cost of Business Grant (ICOB). It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Various Guidance Documents/ Emails/FAQ's from LGMA, DETE and Ascendas.	Assistance for staff in assessing Business categories, eligibility, funding, recoupment.	Available from Clare County Council Finance & Support Services Directorate.
Details of applications received.	Determine level of public awareness and take up of the programme.	Available on MyCoCo.
Financial records of grants paid.	Record outlay of grants paid.	Available on Agresso, the Financial Management system.
Sample of ICOB grant applications	To review activity in accordance with the terms and conditions of the scheme and to verify availability.	Available on McCoCo.
Records of recoupment from the Department of Enterprise, Trade & Employment.	Assess validity of recoupment requests and assess efficiency of recoupment.	Available on Revenue Drive and on Agresso.

### Data Availability and Proposed Next Steps

The key sets of data required to evaluate the ICOB grant are in place. They are maintained by the Revenue section of Clare County Council within the Finance and Support Services Directorate. Each grant application is available electronically on MyCoCo. The financial records are available on Agresso. The administration data received from the LGMA, DETE and Ascendas are available electronically on the Revenue hard drive.

All files and data reviewed in relation to the operation of the ICOB grant programme were made available and presented in a systematic and organised manner.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for Increased Cost of Business Grant (ICOB) based on the findings from the previous sections of this report.

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

The controls in place for the management of the grant process with regard to the segregation of duties provided adequate assurance that there is compliance with the PSC in relation to grant approvals.

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

Yes, the necessary data and information is available, such that the programme can be subjected to a full evaluation at a later date.

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

As the ICOB grant programme is now completed and all expenditure has been recouped in full it was found that the process that was in place for the governance and management of the programme was satisfactory. As the programme is now completed there are no improvement recommendations. However, it was noted that as per the SLA agreement that the list of grant recipients was not published on the Clare County Council website at the time of audit as the final close out of the scheme has not concluded with the DETE.

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## Section: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on the Increased Cost of Business Grant (ICOB).

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

The primary input to the programme was the funding of €6.1m from the Department of Enterprise, Trade and Employment. The ICOB grant was available to small and medium business as a contribution towards the rising costs faced by these businesses. The grant was intended to aid eligible businesses with the increased running costs e.g. wages, property rents, etc.

Software was designed and an online portal created to administer the ICOB grants to eligible businesses throughout the county. This system and the necessary data and information is available to enable the programme to be subjected to a full evaluation at a later date if required.

The controls in place for the management and governance of the expenditure provides adequate assurance that there is compliance with the PSC in relation to this programme which commenced and was completed in 2024

## Quality Assurance – In Depth Check Capital Expenditure

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### Section A: Introduction

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

Programme or Project Information	
Name	<b>Purchase of Class B Fire Appliance</b>
Detail	The Department of Housing, Local Government and Heritage Fire Section sanctioned the purchase of fire appliances nationwide – with Clare County Council receiving allocation for the purchase of 1 no. “Class B” Fire Appliance.
Responsible Body	NDFEM (National Directorate for Fire & Emergency Management)
Current Status	Purchase Completed
Start Date	31/02/2023
End Date	29/11/2024
Overall Cost	€549,041.25

#### **Project Description**

On 19<sup>th</sup> October, 2023 the Minister for Housing, Local Government and Heritage announced that in order to maintain a reliable frontline response fleet in optimal condition, an allocation of funding of €20.8m nationally for the provision of 40 new “Class B” Fire Appliances was being provided. Clare County Council was locally allocated funding for the acquisition of 1 no. “Class B” Fire Appliance.

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the acquisition of a “Class B” Fire Appliance. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
1. The provision of a modern fully equipped “Class B” Fire Appliance which would increase the age profile of current stock.	<p>6. Capital funding of €0.54m which was provided by the National Directorate for Fire &amp; Emergency Management (NDFEM)</p> <p>7. Agresso the Financial Management system.</p> <p>8. Staff resources to oversee the purchase and process for procurement, payments and recoupments.</p>	<p>7. As an OGP framework was in place Clare Co Co Fire Dept liaised with the Office of Government Procurement regarding placing the order for a “Class B” Fire Appliance</p> <p>8. Staff from Clare Co Co Fire Dept met with the supplier and reviewed detailed specifications.</p> <p>9. Processing of invoices and recoupments.</p> <p>10. Training provided by the supplier to ensure the correct use of technology and features of the new appliance.</p>	2. The new “Class B” Fire Appliance would essentially carry out the same role as the previous appliances but would have more modern technology and functionality thus providing more efficient output.	<p>3. The new “Class B” Fire Appliance has helped maintain a reliable frontline response fleet and has increased the age profile of the current stock.</p> <p>4. The new appliance based in Ennis allowed for a fire appliance in another station to be removed from service.</p>

## **Description of Programme Logic Model**

### **Objectives:**

The acquisition of a “Class B” Fire appliance in line with Department sanction.

### **Inputs:**

The primary input for this project is the funding provided by the NDFEM (National Directorate for Fire and Emergency Management which operates under the Department of Housing, Local Government & Heritage.

### **Activities:**

As there was an OGP Framework in place, the main activity was liaising with the Office of Government Procurement to ensure compliance. Also, various meetings between Clare County Council Fire Service Management and the supplier to ensure the “Class B” Fire Appliance met all of the required specifications. The staff also received on site training from the Supplier on the correct use of the new technology and functionality of the new Fire Appliance.

### **Outputs:**

The new “Class B” Fire appliance has improved functionality as it is modern with up-to-date technology, this in turn leads to a more efficient output.

### **Outcomes:**

The new “Class B” Fire appliance has increased the age profile of current stock.

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

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The following section tracks the purchase of a “Class B” Fire Appliance from inception to conclusion in terms of major project/programme milestones.



19 <sup>th</sup> October 2023	Announcement by Minister O’Brien Dept of Housing, Local Government & Heritage and the Director of the National Directorate for Fire.
27 <sup>th</sup> October 2023	Correspondence from Office of Government Procurement advising that a supplier had been appointed to provide the “Class B” Fire Appliance and specifications of same.
31 <sup>st</sup> October 2023	Order form completed, signed and returned to OGP.
16 <sup>th</sup> November 2023	Contracts Signed.
22 <sup>nd</sup> November 2023	Invoice No 1 received, and PO raised for same.
29 <sup>th</sup> November 2023	Claim No. 1 sent to the DEHLGH Fire Services Section for the full amount paid to date.
8 <sup>th</sup> December 2023	CE Order signed by DOS appointing and accepting the tender from the supplier, as assigned via the OGP Framework.
24 <sup>th</sup> April 2024	Invoice No. 2 received from the supplier. PO raised for same.
8 <sup>th</sup> October 2024	Invoice No. 3 received from the supplier. PO raised for same.
31 <sup>st</sup> October 2024	Claim No. 2 sent to DEHLGH Fire Services section for the full amount paid to date.
29 <sup>th</sup> November 2024	Delivery of “Class B” Fire Appliance from the supplier.
2 <sup>nd</sup> December 2024	Invoice No. 4 (final invoice) received from the supplier for the balance outstanding. PO raised for same.
9 <sup>th</sup> December 2024	Claim No. 3 (final claim) submitted to the Dept for the balance of the expenditure incurred.
9 <sup>th</sup> December 2024	Official handover and press release.
13 <sup>th</sup> December 2024	Final summary for the provision of “Class B” Fire Appliance submitted by the supplier.

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

The following section reviews the key documentation relating to appraisal, analysis and evaluation for purchase of a “Class B” Fire Appliance.

Project/Programme Key Documents	
Title	Details
Clare County Council – Department of the Environment, Heritage and Local Government (DEHLG)	The National Directorate for Fire & Emergency Management (NDFEM) reviewed current age profile of “Class B” Fire appliances across the country and from this determined where the greatest need was and allocated funding accordingly.
Clare County Council - DEHLG	Following the review, Clare County Council were allocated funding for the purchase of 1 no. “Class B” Fire appliance through the OGP Framework. Letter confirming this received dated 19 <sup>th</sup> October, 2023.
OGP Framework.	As there was an OGP Framework in place from 26 <sup>th</sup> September 2023 to 25 <sup>th</sup> September 2025, Clare County Council as requested by the Office of Government Procurement completed an order form which was forwarded to the supplier for completion.
Clare County Council – The Supplier.	Various correspondence between Clare County Councils Fire Dept and the Supplier regarding specifications and requirements to ensure maximum output from the new “Class B” Fire Appliance.
Clare County Council – The Supplier.	Full training was provided by the supplier to all relevant Clare County Council Fire Officers to ensure compliance with all Health & Safety requirements.
Clare County Council – DEHLG	Clare County Council Fire Department recouped in full the expenditure incurred in the purchase of “Class B” Fire appliance. All claim forms and back up data are saved electronically.

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## Section B - Step 4: Data Audit

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The following section details the data audit that was carried out for the purchase of “Class B” Fire appliance. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Departmental approval of funding; OGP framework appointment; initiation of the purchase process.	To ensure that funding is fully recoupable, and in full compliance with OGP Framework guidelines.	Available electronically from Clare County Council Physical Directorate.
Instruction re specifications required for the “Class B” Fire Appliance and training requirements.	To ensure maximum output from the “Class B” Fire Appliance. Full training provided by the supplier to all relevant Fire Personnel.	Available electronically from Clare County Council Physical Directorate.
Payments and recoupsments.	To ensure full compliance with OGP framework and financial regulations and obligations.	Available electronically on Agresso, the Financial Management System.
Final Summary of purchase process	Summary provided by supplier confirming all transactions and requirements.	Available electronically on Agresso and from Clare County Council Physical Directorate.

### Data Availability and Proposed Next Steps

All files and data reviewed in relation to the acquisition of the new “Class B” Fire appliance were made available. The financial records are available on Agresso. The administration data received from the NDFEM are available electronically on the Physical Directorate hard drive. This project is completed.

### **Key Document 1: Clare County Council – Dept of the Environment, Heritage & Local Government.**

The NDFEM undertook a review of the current profile of “Class B” Fire appliances across the country and from this determined where the greatest need was and allocated funding accordingly. “Class B” fire appliances are the first to be mobilised to all incidents and generally carry approx. 1,800 litres of water. They also have a main built-in pump and carry equipment including a selection of hoses and ladders breathing apparatus equipment, hydraulic cutting equipment, chimney fire equipment and first aid equipment. Press release was issued by Minister O’Brien on the 18<sup>th</sup> October 2023 and a letter was then issued from the National Director of the National Directorate for Fire & Emergency Management (NDFEM) on the 19<sup>th</sup> October detailing the allocation and the supplier awarded the contract for each Local Authority.

### **Key Document 2: OGP Framework.**

The purchase “Class B” Fire Appliances comes under the OGP Framework which was put in place from 26<sup>th</sup> September 2023 to 25<sup>th</sup> September 2025. Each Local Authority were assigned a specific supplier from the Framework. Clare County Council, as requested by the Office of Government Procurement, completed the order form which was then forwarded to the supplier for filling. Both the letter from the OGP and the completed order form are on file with Clare County Council Fire Department.

### **Key Document 3: Clare County Council – The Supplier.**

Various correspondence between Clare County Council and the supplier from order form, to contracts, to specifications and invoices. There was a clear thread detailing each stage/phase of the design and build. This was to ensure maximum output from the new “Class B” Fire Appliance.

### **Key Document 4: Clare County Council – The Supplier.**

Full training was provided by the supplier to all relevant Clare County Council Fire Officers to ensure complete compliance with all Health & Safety requirements and regulations. The supplier forwarded a list of all participants – each one signed on the day to confirm that they had received the training.

### **Key Document 5: Clare County Council – Dept. of the Environment, Heritage & Local Government.**

On foot of payments issued to the supplier Clare County Council Fire Dept recouped in full the amount spent on the “Class B” Fire Appliance. All claim forms and back up data saved electronically.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for purchase of a “Class B” Fire appliance based on the findings from the previous sections of this report.

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

Upon reviewing the information provided, Internal Audit found that the delivery of this project complies with the standards set out in the Public Spending Code.

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

All data pertinent to the purchase of “Class B” Fire Appliance is available on file should a full evaluation be requested at a later date.

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

As the purchase of the “Class B” Fire appliance was procured using the OGP Framework and was fully funded by the DEHLG there are no recommendations arising from this report. However, it was noted that while all of the steps in the timeline were adhered to, they were not in chronological order in that the CE Order was not signed prior to the signing of the contract which would be best practice.

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## Section: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on the purchase of “Class B” Fire appliance.

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

Internal Audit noted full compliance with the provisions of the Public Spending Code for the acquisition of a new “Class B” Fire Appliance. The OGP framework was complied with in procuring same, and all funding was recouped in a timely manner.

## **APPENDIX C**

### **Inventory of Projects and Programmes that exceeded €500,000 during 2024**

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

<b>Project/Scheme/Programme Name</b>	<b>Short Description</b>	<b>Current Expenditure Amount in Reference Year</b>	<b>Capital Expenditure Amount in Reference Year (Non Grant )</b>	<b>Capital Expenditure Amount in Reference Year (Grant )</b>	<b>Project/Programme Anticipated Timeline</b>	<b>Projected Lifetime Expenditure</b>	<b>Explanatory Notes</b>
		€ -	€ -	€ -		€ -	
<b>Housing &amp; Building</b>		€ -	€ -	€ -		€ -	
Turnkey Developments	Turnkey social housing	€ -	€ -	€ -	2025-2027	€ 26,850,000.00	
Other Social Housing Construction Schemes	House Purchase & Construction	€ -	€ -	€ -	2025-2027	€ 21,150,000.00	
CALF Schemes - AHBS	Voluntary Housing (CALF)	€ -	€ -	€ -	2025-2027	€ 10,231,000.00	
Part V Purchases by AHBS	Voluntary Housing (CALF)	€ -	€ -	€ -	2025-2027	€ 1,995,000.00	
Purchase of Housing Land	Land Acquisition	€ -	€ -	€ -	2024-2026	€ 3,775,000.00	
Affordable Homes - Construction and Turnkey	Affordable Housing	€ -	€ -	€ -	2025-2028	€ 28,000,000.00	
CAS - other Schemes	House Purchase & Construction	€ -	€ -	€ -	2025-2027	€ 1,750,000.00	
Purchase for Emergency Accommodation	Homeless - Purchase of Property	€ -	€ -	€ -	2024-2025	€ 800,000.00	
Ballaghboy, Quin Road, Ennis, 5 houses	Traveller Accommodation Construction	€ -	€ -	€ -	2026-2028	€ 3,350,000.00	
Traveller Accommodation, Ballaghmurtagh Units	Traveller Accommodation Construction	€ -	€ -	€ -	2025-2025	€ 3,000,000.00	
Beal an Inbhir, Kilrush, 18 units	Turnkey social housing	€ -	€ -	€ -	2025-2026	€ 5,219,000.00	
Cappahard, Ennis (13 units)	Voluntary housing (CALF)	€ -	€ -	€ -	2024-2025	€ 1,300,000.00	
<b>Development Management</b>							
Ennis Town Bus Service/Depot & Carpark	Town Bus Depot	€ -	€ -	€ -	2025-2026	€ 3,000,000.00	
West Clare Remediation project	Remediation of ACM sites	€ -	€ -	€ -	2022-2027	€ 7,500,000.00	
Public Realm and Site Consolidation at Roche		€ -	€ -	€ -	2024-2034	€ 1,000,000.00	
Gort Road Business Park	Parking Improvements	€ -	€ -	€ -	2025-2026	€ 625,000.00	
<b>Road Transportation &amp; Safety</b>							
Machinery Yard Refurbishment and Upgrade	Refurbishment and Upgrade Works to the Machinery Yard Building and Facilities	€ -	€ -	€ -	2025-2027	€ 4,300,000.00	
Minor Flood mitigation works and coastal protection	White Strand coastal protection	€ -	€ -	€ -	2024-2029	€ 750,000.00	
Minor Flood mitigation works and coastal protection	Quilty coastal protection	€ -	€ -	€ -	2024-2029	€ 750,000.00	
Minor Flood mitigation works and coastal protection	Kilbaha coastal protection	€ -	€ -	€ -	2024-2029	€ 810,000.00	
Buildings Retrofit Project - Climate Action	2030 energy and emissions targets	€ -	€ -	€ -	2024-2029	€ 1,500,000.00	
Rural Water Programme		€ -	€ -	€ -	2024-2026	€ 4,500,000.00	
Westbury and Shannon Stormwater Pumpstations		€ -	€ -	€ -	2024-2026	€ 1,000,000.00	
Broadford & Cooraclare Water Schemes		€ -	€ -	€ -	2024-2026	€ 1,000,000.00	
<b>Development Incentives &amp; Control</b>							
Cliffs of Moher Bridge		€ -	€ -	€ -	2024-2026	€ 1,000,000.00	
Cliffs of Moher Park and Ride Development		€ -	€ -	€ -	2024-2026	€ 500,000.00	
Cliffs of Moher Renewable energy upgrades		€ -	€ -	€ -	2024-2026	€ 500,000.00	
<b>Recreation &amp; Amenity</b>							
Development of Car Park/ Bus Stop	Bodyke	€ -	€ -	€ -	2024-2026	€ 900,000.00	
<b>Revenue (Current) Expenditure - Increases over €0.5m</b>							

A01 Maintenance & Improvement of LA Housing Units	Programme increase	€ 605,111.00	€ -	€ -	€ -	€ -
A07 RAS & Leasing Programme	Programme increase	€ 1,817,218.00	€ -	€ -	€ -	€ -
A09 Housing Grants	Programme increase	€ 1,046,462.00	€ -	€ -	€ -	€ -
B04 Local Road - Maintenance and Improvement	Programme increase	€ 736,676.00	€ -	€ -	€ -	€ -
D05 Tourism Development and Promotion	Programme increase	€ 4,373,676.00	€ -	€ -	€ -	€ -
E11 Operation of Fire Service	Programme increase	€ 803,158.00	€ -	€ -	€ -	€ -
		€ -	€ -	€ -	€ -	€ -
<b>Totals</b>		<b>€ 9,382,301</b>	<b>€ -</b>	<b>€ -</b>	<b>€ -</b>	<b>€ 137,055,000</b>

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
		€ -	€ -	€ -		€ -	€ -	
Bruachlan, Westbury, 22 units	Voluntary Housing	€ -	€ -	€ -	2024-2026	€ 400,000.00	€ 2,300,000.00	
Clarehill, Clarecastle, 13 units	Voluntary Housing	€ -	€ -	€ -	2024-2026	€ 487,929.75	€ 6,000,000.00	
Planned Maintenance Programme	Upgrade of LA Stock	€ -	€ -	€ 1,614,264.60	2018-2028	€ 6,634,212.94	€ 10,000,000.00	
Madden Tce, Clarecastle, 2 units	Social Housing	€ -	€ -	€ 67,511.62	2023-2025	€ 962,638.92	€ 900,000.00	
Ballyminogue, Scarriff, 18 units	Social Housing	€ -	€ -	€ 3,764,992.54	2021-2025	€ 6,237,171.00	€ 4,941,000.00	
Drumcliff Road, Ennis, 26 units	Social Housing	€ -	€ -	€ 85,863.77	2021-2025	€ 971,698.48	€ 6,280,000.00	
Kilkee Road, Doonbeg, 8 units	Social Housing	€ -	€ -	€ 228,662.75	2021-2025	€ 412,959.32	€ 2,080,000.00	
Ballyliddan,West, Sixmilebridge, 16 units	Social Housing	€ -	€ -	€ 2,376,150.17	2021-2025	€ 4,568,815.43	€ 3,654,000.00	
Gort Road, Ennis, 20 units	Social Housing Construction	€ -	€ -	€ 1,760,924.86	2023-2025	€ 1,937,093.68	€ 5,723,435.00	
Miltown Road, Kilkee 25 Units	Social Housing Construction	€ -	€ -	€ 92,143.40	2023-2025	€ 117,485.33	€ 6,900,000.00	
Moore St, Kilrush, 22 units	Turnkey Social Housing	€ -	€ -	€ 154,990.27	2022-2025	€ 192,267.68	€ 6,000,000.00	
Pella Rd, Kilrush, 14 Units	Turnkey Social Housing	€ -	€ -	€ 409,987.70	2024-2026	€ 409,987.70	€ 4,125,000.00	
Purchase of Grey Gables	Homeless Services	€ -	€ -	€ 659,976.82	2023-2026	€ 659,976.82	€ 2,659,976.82	
Garna House, Sixmilebridge, 9 Units	Social Housing	€ -	€ -	€ 18,307.93	2023-2025	€ 2,559,988.00	€ 4,000,000.00	
Shallee Drive/Cloughleigh Road, 5 units	Social Housing Construction	€ -	€ -	€ 124,655.55	2023-2025	€ 161,817.49	€ 1,323,886.00	
Back Road,Kilkee, 12 units	Social Housing Construction	€ -	€ -	€ 216,963.67	2023-2025	€ 216,963.67	€ 4,223,521.00	
Shanakyle Rd, Kilrush 10 units	Social Housing	€ -	€ -	€ 318,874.00	2024-2026	€ 318,874.00	€ 3,272,000.00	
Shanakyle Rd, Kilrush 8 units	Social Housing	€ -	€ -	€ 254,325.00	2024-2026	€ 254,325.00	€ 2,610,000.00	
Main Street, Clarecastle, 7 units	Turnkey Social Housing	€ -	€ -	€ 1,786,019.49	2023-2025	€ 1,786,019.49	€ 2,500,000.00	
Loughville, Ennis 48 units	Voluntary Housing	€ -	€ -	€ 1,346,001.00	2023-2025	€ 1,346,001.00	€ 5,100,000.00	
Clon Road, Ennis, 12 units	Voluntary Housing	€ -	€ -	€ 3,358,152.00	2023-2024	€ 3,358,152.00	€ 3,443,039.00	
Millbank, Roslevan, 25 units	Voluntary Housing	€ -	€ -	€ 1,482,320.00	2024-2026	€ 1,482,320.00	€ 1,482,320.00	
Acha Baile 38 units	Social Housing	€ -	€ -	€ 2,221,110	2024-2026	€ 3,186,810.00	€ 3,186,810.00	
Coastal protection West Clare	Coastal Protection	€ -	€ -	€ -	2022 -2028	€ 99,757.48	€ 1,500,000.00	
L.I.H.A.F CLAUREEN ENNIS	Housing Activation Fund	€ -	€ -	€ 278,830.59	2023-2025	€ 873,491.30	€ 8,600,000.00	
N19 Shannon Airport Access Road	National Road Upgrade	€ -	€ -	€ 278,674.41	2023-2025	€ 1,571,745.95	€ 1,500,000.00	
N67/N85 Road Works	Blakes Corner	€ -	€ -	€ 88,468.79	2019-2026	€ 1,278,115.29	€ 17,000,000.00	
Public Lighting Energy Efficiency Programme	LED Lights Changeover	€ -	€ -	€ 1,336,188.14	2020-2025	€ 3,009,410.96	€ 5,000,000.00	
Flood Relief Scheme	Kilkee	€ -	€ -	€ 325,244.79	2023-2026	€ 1,156,124.24	€ 7,211,000.00	
Flood Relief Scheme	Shannon Town and Environs	€ -	€ -	€ 409,257.87	2019-2025	€ 2,206,121.23	€ 2,000,000.00	
Flood Relief Scheme	Springfield	€ -	€ -	€ 60,060.06	2023-2027	€ 1,271,844.60	€ 1,400,000.00	
Flood Relief Scheme	Miltown Malbay	€ -	€ -	€ -	2023-2026	€ 109,415.00	€ 600,000.00	
Killaloe Bypass & Shannon Bridge Crossing	New Bridge, Bypass & Road Upgrade	€ -	€ -	€ 24,900,174.97	2018-2025	€ 85,206,940.68	€ 88,000,000.00	
NTA Bus Shelter		€ -	€ -	€ 82,324.51	2024-2026	€ 584,364.33	€ 600,000.00	
Development Contribution Waiver Scheme		€ -	€ -	€ 5,340,243.00	2024-2025	€ 7,051,986.00	€ 7,500,000.00	
Shannon Heritage	Bunratty Land	€ -	€ -	€ 834,560.00	2024-2027	€ 834,560.00	€ 1,000,000.00	
Cliffs of Moher	HQ Building Ennistymon Hub	€ -	€ -	€ 38,152.41	2024-2026	€ 42,518.91	€ 1,250,000.00	
Cliffs of Moher	Car Park Development Strategy	€ -	€ -	€ 726,195.98	2020-2026	€ 818,689.20	€ 1,000,000.00	
Cliffs of Moher	Master Plan	€ -	€ -	€ 115,932.89	2024-2025	€ 990,132.13	€ 1,000,000.00	
Cliffs of Moher	Visitor Services Centre	€ -	€ -	€ 537,402.21	2024-2026	€ 1,960,719.13	€ 1,600,000.00	
Cliffs of Moher	Coastal Walkway	€ -	€ -	€ 26,522.49	2024-2026	€ 980,644.17	€ 200,000.00	
Cliffs of Moher	Land Acquisition	€ -	€ -	€ 256,031.15	2024-2026	€ 8,641,606.50	€ 10,000,000.00	
Cliffs of Moher	Ledge Upgrade	€ -	€ -	€ 55,954.34	2023-2025	€ 237,800.58	€ 600,000.00	
Cliffs of Moher	Strategy 2040	€ -	€ -	€ 377,193.29	2023-2025	€ 377,193.29	€ 9,000,000.00	
Ennis Public Realm Phase 2	URDF Public Realm	€ -	€ -	€ 8,725,431.93	2022-2025	€ 10,634,476.74	€ 14,000,000.00	
Scarriff Public Realm	(Multi Serv Centre - Cat1)	€ -	€ -	€ 4,783.20	2023-2026	€ 102,048.05	€ 11,000,000.00	
One Shannon Hub	One Shannon Hub	€ -	€ -	€ 466,090.93	2024-2030	€ 466,090.93	€ 1,000,000.00	
Inis Cealtra	Building Refurbishment & Extension	€ -	€ -	€ 1,663,056.84	2023-2025	€ 1,696,563.99	€ 7,000,000.00	
Ennistymon Streetscape Project	Faillte Ireland Funded	€ -	€ -	€ -	2020-2024	€ 724,946.36	€ 1,200,000.00	
Vandeleur Woodland Bistro	Restaurant	€ -	€ -	€ 1,009,506.70	2023-2025	€ 1,318,125.37	€ 1,500,000.00	

Doolin Pier	Visitor Services Building	€ -	€ -	€ 1,895.69	2024-2028	€ 490,813.93	€ 612,500.00	
Sixmilebridge Car Park	Part of Housing Estate	€ -	€ -	€ 1,009,637.83	2024-2026	€ 1,057,775.70	€ 1,200,000.00	
Thrive Ennis Stream 1	Cloister Building			€ 103,266.50	2024-2026	€ 103,266.50	€ 1,000,000.00	
Ennis 2040	Francis Street Development	€ -	€ -	€ 1,186,097.77	2023-2026	€ 1,390,630.14	€ 13,000,000.00	
Ennis 2040	Abbey Street Development	€ -	€ -	€ 481,616.83	2023-2026	€ 1,249,945.35	€ 1,300,000.00	
Ennis 2040	Harveys Quay Development	€ -	€ -	€ 457,104.58	2023-2026	€ 911,455.15	€ 1,000,000.00	
Ennis 2040	Waterpark House Car Park	€ -	€ -	€ -	2023-2025	€ 46,912.20	€ 1,000,000.00	
Ennis 2040	Post Office Field	€ -	€ -	€ 335,973.07	2023-2026	€ 390,190.07	€ 5,000,000.00	
Ennis 2040	Cloister	€ -	€ -	€ 7,900.34	2023-2025	€ 7,900.34	€ 2,000,000.00	
Ennis Library	New Library	€ -	€ -	€ 6,006,722.27	2017-2025	€ 18,448,082.90	€ 17,000,000.00	
Water Based Activities Facilities Centre	Kilkee	€ -	€ -	€ 11,869.50	2024-2026	€ 52,992.65	€ 1,342,000.00	
Water Based Activities Facilities Centre	Ballycuggeran Activity Facility	€ -	€ -	€ 59,729.31	2022-2025	€ 97,675.31	€ 1,200,000.00	
Burial Grounds	Crusheen Lands Railway/ Burial Ground	€ -	€ -	€ 225,000.00	2024-2025	€ 246,735.50	€ 1,400,000.00	
Burial Grounds	Drumcliff Extension	€ -	€ -	€ -	2024-2026	€ 401,185.08	€ 750,000.00	
Greenways	Greenways			€ 432,546	2024 - 2026	€ 2,211,195	€ 3,211,195.00	
<b>Revenue (Current) Expenditure</b>								
A02 Housing Assessment, Allocation and Transfer		€ 872,199	€ -	€ -	Annual Programme	€ -	€ -	
A03 Housing Rent and Tenant Purchase Administration		€ 854,908	€ -	€ -	Annual Programme	€ -	€ -	
A04 Housing Community Development Support		€ 1,109,764	€ -	€ -	Annual Programme	€ -	€ -	
A05 Administration of Homeless Service		€ 3,965,287	€ -	€ -	Annual Programme	€ -	€ -	
A06 Support to Housing Capital & Affordable Prog.		€ 2,683,767	€ -	€ -	Annual Programme	€ -	€ -	
A08 Housing Loans		€ 984,478	€ -	€ -	Annual Programme	€ -	€ -	
B02 NS Road - Maintenance and Improvement		€ 3,748,074	€ -	€ -	Annual Programme	€ -	€ -	
B03 Regional Road - Maintenance and Improvement		€ 10,174,483	€ -	€ -	Annual Programme	€ -	€ -	
B05 Public Lighting		€ 2,754,455	€ -	€ -	Annual Programme	€ -	€ -	
B07 Road Safety Engineering Improvement		€ 842,805	€ -	€ -	Annual Programme	€ -	€ -	
B08 Road Safety Promotion/Education		€ 520,747	€ -	€ -	Annual Programme	€ -	€ -	
B09 Maintenance & Management of Car Parking		€ 976,802	€ -	€ -	Annual Programme	€ -	€ -	
B10 Support to Roads Capital Prog.		€ 1,127,904	€ -	€ -	Annual Programme	€ -	€ -	
C01 Operation and Maintenance of Water Supply		€ 5,831,105	€ -	€ -	Annual Programme	€ -	€ -	
C02 Operation and Maintenance of Waste Water Treatment		€ 2,592,320	€ -	€ -	Annual Programme	€ -	€ -	
C05 Admin of Group and Private Installations		€ 2,290,888	€ -	€ -	Annual Programme	€ -	€ -	
C08 Local Authority Water & Sanitary Services		€ 984,280	€ -	€ -	Annual Programme	€ -	€ -	
D01 Forward Planning		€ 1,703,870	€ -	€ -	Annual Programme	€ -	€ -	
D02 Development Management		€ 1,885,137	€ -	€ -	Annual Programme	€ -	€ -	
D03 Enforcement		€ 1,133,578	€ -	€ -	Annual Programme	€ -	€ -	
D06 Community and Enterprise Function		€ 6,148,740	€ -	€ -	Annual Programme	€ -	€ -	
D08 Building Control		€ 500,905	€ -	€ -	Annual Programme	€ -	€ -	
D09 Economic Development and Promotion		€ 15,472,359	€ -	€ -	Annual Programme	€ -	€ -	
D11 Heritage and Conservation Services		€ 795,500	€ -	€ -	Annual Programme	€ -	€ -	
E01 Operation, Maintenance and Aftercare of Landfill		€ 913,452	€ -	€ -	Annual Programme	€ -	€ -	
E02 Op & Mtce of Recovery & Recycling Facilities		€ 2,670,400	€ -	€ -	Annual Programme	€ -	€ -	
E05 Litter Management		€ 1,031,136	€ -	€ -	Annual Programme	€ -	€ -	
E06 Street Cleaning		€ 2,465,527	€ -	€ -	Annual Programme	€ -	€ -	
E07 Waste Regulations, Monitoring and Enforcement		€ 622,634	€ -	€ -	Annual Programme	€ -	€ -	
E09 Maintenance and Upkeep of Burial Grounds		€ 815,776	€ -	€ -	Annual Programme	€ -	€ -	
E10 Safety of Structures and Places		€ 1,601,360	€ -	€ -	Annual Programme	€ -	€ -	
E12 Fire Prevention		€ 529,336	€ -	€ -	Annual Programme	€ -	€ -	
E13 Water Quality, Air and Noise Pollution		€ 1,050,639	€ -	€ -	Annual Programme	€ -	€ -	
E15 Climate Change and Flooding		€ 637,004	€ -	€ -	Annual Programme	€ -	€ -	
F01 Operation and Maintenance of Leisure Facilities		€ 2,399,376	€ -	€ -	Annual Programme	€ -	€ -	
F02 Operation of Library and Archival Service		€ 6,629,751	€ -	€ -	Annual Programme	€ -	€ -	
F03 Op, Mtce & Imp of Outdoor Leisure Areas		€ 3,188,995	€ -	€ -	Annual Programme	€ -	€ -	
F05 Operation of Arts Programme		€ 1,779,627	€ -	€ -	Annual Programme	€ -	€ -	

G04 Veterinary Service	€ 639,542	€ -	€ -	Annual Programme	€ -	€ -	
H01 Profit/Loss Machinery Account	€ 863,142	€ -	€ -	Annual Programme	€ -	€ -	
H03 Administration of Rates	€ 4,949,392	€ -	€ -	Annual Programme	€ -	€ -	
H09 Local Representation/Civic Leadership	€ 3,917,980	€ -	€ -	Annual Programme	€ -	€ -	
H10 Motor Taxation	€ 1,068,625	€ -	€ -	Annual Programme	€ -	€ -	
	€ -	€ -	€ -		€ -	€ -	
	€ -	€ -	€ -		€ -	€ -	
<b>Totals</b>	<b>€ 107,728,049</b>	<b>€ -</b>	<b>€ 80,597,838</b>		<b>€ 200,015,696</b>	<b>€ 345,981,683</b>	



