



**Comhairle Chontae na Gaillimhe**  
**Galway County Council**

# QUALITY ASSURANCE REPORT

FOR 2022

Submitted to the National Oversight and Audit Commission  
in compliance with the Public Spending Code

Document Control Sheet

|                        |                                   |
|------------------------|-----------------------------------|
| <b>Local Authority</b> | <b>Galway County Council</b>      |
| <b>Department</b>      | Finance                           |
| <b>Section</b>         | Finance                           |
| <b>Document Title</b>  | Quality Assurance Report for 2022 |

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| R3  | Draft  |        |             |             | CORP             | 20.07.2023 |

Certification

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



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Liam Conneally  
Chief Executive

Galway County Council  
Date: 20th July 2023

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## Introduction

The [Public Spending Code \(PSC\)](#) was developed by the Department of Public Expenditure and Reform (D/PER) and it applies to both current and capital expenditure and to all public bodies in receipt of public funds. According to D/PER, the PSC brings together, in one place, details of the obligations of those responsible for spending public money. As local authority funding derives from a number of sources, including grants from several Government Departments, it was decided that the Chief Executives of individual local authorities should be responsible for carrying out the quality assurance requirements in Part A04 of the PSC and that their reports should be submitted to the [National Oversight and Audit Commission](#) for incorporation in a composite report for the local government sector.

Galway County Council has completed this Quality Assurance (QA) Report as part of its ongoing compliance with the PSC, which aims to ensure that the State achieves value for money in the use of public funds.

The report presents the results of each of the 5 steps of the QA process, as set out below, and aims to gauge the extent to which the Council is meeting the obligations set out in the Public Spending Code.

The Guidance Note<sup>1</sup> issued to the Local Government Sector by the Finance Committee of the County and City Management Association has been used to complete the QA process in Galway County Council.

### Quality Assurance Reporting

The Public Spending Code requires public bodies to establish an internal, independent, quality assurance procedure involving annual reporting on how organisations are meeting their Public Spending Code obligations.

This new obligation involves a 5-step process as follows:

**Step 1** - Draw up inventories of projects/programmes at the different stages of the Project Life Cycle. The person responsible for the Quality Assurance process should be satisfied that they have a full and complete inventory.

**Step 2** - The Organisation should publish summary information on its website of all procurements in excess of €10m, related to projects in progress or completed in the year under review. A new project may become a “project PSC – Quality Assurance Requirement (Guidance Note for Local Authorities) Version 4 Page | 6 in progress” during the year under review if the procurement process is completed and a contract is signed.

**Step 3** - Complete the 7 checklists contained in the PSC. Only one of each checklist per Department/Agency/Local Authority is required. Checklists are not required for each project/programme. The QA process for verifying the accuracy of responses on the checklist is based on a sample of projects/programmes and is Step 4 of the process.

**Step 4** - Carry out a more in-depth check on a small number of selected projects/programmes.

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<sup>1</sup> Public Spending Code (PSC) Quality Assurance Requirements: A Guidance Note for the Local Government Sector, Version 4

**Step 5** - Complete a short summary report for the National Oversight and Audit Commission (NOAC). The report, which will be generated as a matter of course through compliance with steps 1-4, should be submitted by the end of May in respect of the previous calendar year.

## Step 1: Project/Programme Inventory

The Project Inventory sets out the list of all projects with activity in 2022 and which have a total project life cost of €500,000 or more. As specified in the *PSC Quality Assurance Requirements – A Guidance Note for the Local Government Section, Version 4*, capital projects which have been listed in previous PSC reports in the Expenditure Being Incurred category remain in this category year on year until the project is complete. The inventory is broken down into capital and current expenditure and consists of three categories:

- Expenditure being considered
- Expenditure being incurred
- Expenditure recently ended

The complete inventory is contained in [Appendix 1](#)

The Inventory contains 177 projects across the three categories and comprises of a total value of € 1,618,175,324. The inventory was compiled using the format recommended in the guidance note<sup>2</sup> from the CCMA. The list contains relevant services from the Council's Annual Financial Statement 2022 in respect of the current expenditure and a list of relevant capital projects/programmes verified by project owners, for capital expenditure.

## Step 2: Summary of Procurements in excess of €10 million.

In compliance with the second step of the QA process, there was no procurement in excess of €10 million on the inventory for 2022. Details are published on [Galway County Council's website](#).

## Step 3: Checklist Completion

The third step of the Quality Assurance process involved the compilation of a number of checklists, seven in total:

- Checklist 1: General Obligations not specific to individual projects/programmes
- Checklist 2: Capital Expenditure being considered – Appraisal and Approval
- Checklist 3: Current expenditure being considered – Appraisal and Approval
- Checklist 4: Incurring Capital Expenditure
- Checklist 5: Incurring Current Expenditure
- Checklist 6: Capital Expenditure recently completed
- Checklist 7: Current expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued

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<sup>2</sup> PSC Quality Assurance Requirements – A Guidance Note for the Local Government Section, Version 4

The completed checklists for Galway County Council are contained in [Appendix 2](#) and a summary table is contained in [Appendix 3](#).

#### Compliance Statement:

The checklists were completed based on checklists returned under each of the 3 categories, where appropriate, explanatory comments are provided, in addition to self-assessed scores.

For both capital and current expenditure, the checklists indicate a satisfactory level of compliance with the requirements of the PSC and there are indications that there is scope for further improvement in certain aspects. No serious issues or concerns were evident during the completion of this step of the QA process.

**Checklist 1** indicates a high level of compliance with the PSC in terms of provision and development of appropriate guidelines and awareness in the organisation. In relation to capital expenditure, **Checklist 2** shows a good level of compliance with the code and identifies areas of improvement in terms of establishing and gathering information on performance indicators. **Checklist 3** shows that no new current expenditure programmes were under consideration in 2021. **Checklists 4 and 6** show a satisfactory level of compliance. **Checklist 7** did not apply as there was no current expenditure recently ended.

## Step 4: In-Depth Checks

The PSC – QA requirements states that the value of the projects selected for in depth review each year must follow the criteria set out below:

- Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.
- Capital Projects: Projects selected must represent a minimum of 5% of the total value of all Capital projects on the Project Inventory.

This minimum is an average over a three year period. The same projects should not be selected more than once in a three year period unless it is a follow up to a serious deficiency discovered previously.

The completed in-depth checks for Galway County Council are contained in

[Appendix 4 - Revenue Project Quality Assurance In-depth Check](#)

[Appendix 5 - Capital Project Quality Assurance In-depth Check](#)

## 4.1 Current (Revenue) Programme - Summary

### Expenditure Type – Being Incurred

Under Section 4 of the Quality Assurance provisions contained in the Public Spending Code Galway County Council is required to carry out an in-depth review of a minimum of 1% of the total value of all Revenue Projects on the PSC inventory list, averaged over a three-year period.

| Calculation of Audit Sample - QA Report 2022               |             |
|--|-------------|
| In-Depth Check - Revenue                                   |             |
| Total Value of Revenue Projects                            | 148,722,691 |
| Total value of REVENUE Projects Audited                    | 5,870,361   |
| Relevant % (Cap Projects Audited / REVENUE Projects Value) | 3.95%       |
| % Review 3-year Average                                    | 5.05%       |

For 2022, the Internal Audit Unit selected the following service division for review as part of the In-depth check with respect to current expenditure.

This represents 3.95% of the total value of all current (revenue) projects identified in the inventory list for 2022, with a 5.05% average over a 3-year period.

This expenditure is further broken down into in 3 subservices –

| SubSubSv | Description                  | 2022<br>€ |
|----------|------------------------------|-----------|
| C050401  | Group Water Scheme Subsidies | 5,335,456 |
| C059901  | Service Support Costs        | 478,813   |
| C059902  | Group Water Scheme Testing   | 83,111    |

The Department's Rural Water Programme as administered by the local authority provides an annual subsidy, payable by the local authority to Group Water Schemes (GWS) towards their operation and management costs of supplying water for domestic use.

#### GWS Subsidy:

In 2022, Galway County Council, on behalf of the approving authority the Department of Housing, Local Government and Heritage (Rural Water Programme), administered Group Water Scheme subsidies totally €5,335,456 for 123 Group Water Schemes (GWS).

The process requires that each GWS must submit a standard subsidy application form, accompanied by the necessary supporting documentation for verification by the staff of the Water Services Department. Each GWS must submit certified accounts that were passed at the Group Scheme AGM to support their application and the operational/management costs contained within are used to calculate the subsidy entitlement of each scheme. The Water Services Department of GCC has ensured that the appropriate organisational management structure, verification control processes, financial systems and relevant grant approvals are in place to allow for the effective processing, payment and recoupment of the Group Water Scheme subsidy.

## Audit Opinion

On the completion of this In-depth review of the service division C05 – Admin of Group and Private Installations as operated by Galway County Council, Internal Audit has formed the opinion that this Revenue Expenditure Programme appears to be **substantially compliant** with the relevant requirements of the Public Spending Code.

## 4.2 Capital Programme – Summary

Under Section 4 of the Quality Assurance provisions contained in the Public Spending Code Galway County Council is required to carry out an in-depth review of a minimum of 5% of the total value of all Capital Projects on the PSC inventory list, averaged over a three-year period. The overall estimated lifetime value of Galway County Council’s Capital Projects in 2022 was € 1,418,236,626. In-depth review was carried out on 2% of the value of these projects.

| Calculation of Audit Sample - QA Report 2021               | 2022          |
|--|---------------|
| In-Depth Check - Capital                                   |               |
| Total Value of Projects - Capital                          | 1,418,236,626 |
| Total value of CAPITAL Projects Audited                    | 23,488,993    |
| Relevant % (Cap Projects Audited / CAPITAL Projects Value) | 2%            |
| % Review 3 year Average                                    | 5.27%         |

### Capital Project 1: Housing Development at Fána Bhui (Cloontooa Road), Tuam, Co. Galway.

An in-depth review was undertaken on the Housing Development at Fána Bhuí (Cloontooa Road), Tuam Co. Galway as expenditure currently being incurred by Galway County Council. The project consists of the construction of 48 no. new dwelling houses, realignment and upgrade of existing Tir Boy estate access road and junction. Site clearance works, hard and soft landscaping, recreational areas, roads, footpaths, boundary treatments, relocation/alteration of existing recreational facilities, public lighting, car parking, pumping station, new connection to existing services and all associated site development works.

The project commenced in 2019 and proposed to the Department of Housing, Local Government & Heritage under the ‘Rebuilding Ireland’ and the Social Housing Strategy 2021. The Capital Work Management Framework (CWMF) comprises of a suite of guidance material, technical templates, procedures and the forms of Public Contracts. The CWMF sets out 7 main stages called ‘Project Reviews’, where the Sponsoring Authority (GCC) should report to the Approving Authority (DHLGH). For social housing construction projects, DHLGH has streamlined this process to focus on the 4 mandatory approvals.

### Stage 1 Capital Appraisal & Project Review 1

Capital Appraisal submission for the development at Fána Bhuí has a prerequisite of information that must be included within it for consideration by the approving authority. GCC made this submission to the DHLGH on 24<sup>th</sup> April 2019 consisting of the capital appraisal report which outlines the social housing need in Tuam at the time of application with 564 applicants on the waiting list for a home in the area, with the majority of applicants seeking 1/2 bed units. The project brief which was initially for 40 no.



units, with an approx. estimation of €8.3m. All required information under the DHLGH guidance document for submissions was included in the report accompanied by fully completed CWMF P.R.01 Form (Stage 1).

Stage 1 approval letter was received from DHLGH on 7<sup>th</sup> June 2019 with an initial budget approval of €8,093,629.

#### **Stage 2 Pre-Statutory Approval – Project Review 4**

Prior to submission of stage 2 documentation, informal consultation was carried with Department regarding site layout, proposed design, house types for preliminary review prior to stage 2 submission. This application proposed 51 no. units, a mix of single/two storey unit, of varying bed capacity from two to four bedrooms. Stage 2 submission was made on 9<sup>th</sup> September 2019 which included drawings, costs, 3D images and fully completed CWMF P.R. 04 Form (Stage 2) estimating a budget application for €10.8m.

All documentation was reviewed by the DHLGH, with Stage 2 approval being received from the Department on 14<sup>th</sup> October 2019 (5 weeks), with an approved budget of €11,006,495 for construction of 51 units.

#### **Stage 3 Pre-Tender Approval - Project Review 6**

Part VIII planning was approved in December 2019, whereby the elected members of the Tuam Municipal District, in line with the Chief Executives recommendation, approved the development for the construction of 49 units at the location. Stage 3 submission with supporting documentation – CWMF P.R. 06 Form, Cost Report, Procurement Report, Technical Report & drawings were submitted to the Department on 13<sup>th</sup> February 2020.

Stage 3 approval was received from the Department on 4<sup>th</sup> March 2020 (3 weeks) with an approved budget of €10,846,206 for 49 units.

#### **Stage 4 Tender Approval - Project Review 7**

Stage 4 documentation submission which consisted of Tender Report for construction works & endorsements, GCC report on procurement methodologies, accompanied with completed CWMF P.R. 7 Form was submitted on 24<sup>th</sup> August 2020, which was approved by the Department on the 9<sup>th</sup> September 2020.

The revised Stage 4 Approval was received from the Department on 5<sup>th</sup> October 2022 with an approved budget of €11,043,318. All expenditure incurred has been recouped up to 97.5% of budget allocation. The balance due on approved budget will be reviewed on submission of final account.

#### **Audit Opinion**

It is evident that there are good processes in place and records relating to the project are easily accessible. Correspondence issuing to generic email address for Capital which assists in keeping both technical and administration staff aware of status of project. The use of the internal document library ReposIT very useful for easy retrieval of documentation. The project, which is substantially complete, has been managed to date, in accordance the Department of Housing, Local Government and Heritage guidelines for Local Authority Housing Construction Projects and Internal Audit is of the opinion that Galway County Council appears to be **substantially compliant** with the relevant requirements of the Public Spending Code.

## **Capital Project 2: Housing Development at Dunlo Hill, Ballinasloe, Co. Galway**

An in-depth review was undertaken on the Housing Development at Dunlo, Ballinasloe, Co. Galway as expenditure currently being incurred by Galway County Council. The project consists of the acquisition by Galway County Council of 40 unit – 32 units by means of a Turnkey Development and 8 unit under a Part V agreement.

Circular 31/2019 – Arrangements for the provision by local authorities of Social Housing through Turnkey Projects outlines the two-stage process to be adhered to in order to be compliant with the requirements of the public spending code.

Stage 1 – facilitates the LA casting the net wide to capture all potential turnkey development opportunities. This requires minimal input from potential vendor whereby a developer submits an Expression of Interest. An evaluation panel is established by the LA and each EOI is assessed against the pre-determined pass/fail criteria advertised. Only developments at locations deemed suitable by the evaluation panel move onto Stage 2.

Stage 2 – requires a more details submission by the developer submitting the proposal, Circular 31/2019 specifies the required documentation that must be submitted at stage 2. Following assessment of the Stage 2 submission, only those proposals deemed suitable by the evaluation panel, advance for further discussion and possible agreement for purchase.

The Department’s approval procedure for turnkeys is a single stage evaluation and approval. Submissions for approval are done by way of a Capital Appraisal Submission – details of required documentation are set out in Appendix B of Circular 31/2019

In June 2020, Galway County Council invited Expressions of Interest for the provision of ‘Turnkey’ Housing via Notice to Developers/Building advertised in regional newspapers and via Galway County Council’s website. Interested parties were requested to read the briefing document and to complete an EOI application form for turnkey developments, which was made available on GCC website. The closing date for receipt of EOI submissions was 20<sup>th</sup> August 2020.

An application was received with respect a Turnkey development for 78 units however the developer also sought the interest of an Approved Housing Body. During the Stage 2 assessment, it concluded that the development would be split between the local authority and an AHB.

The proposed Housing Development at Dunlo submitted to the Department in February 2021 was for consideration to acquire 40 units within a proposed 78 no. unit residential development at Dunlo, Ballinasloe, Co. Galway.

It is proposed to acquire the units under two categories: -

- 1) Turnkey Development: 32 units (3 no./2 bed, 27 no./3 bed & 2 no./4 bed)
- 2) Part V Acquisition: 8 units (8no./2 bed)

Internal Audit carried out a visual inspection on the documents submitted to the Department of Housing, Local Government & Heritage in accordance with Circular 31/2019 Appendix B and can confirm that all required documents were submitted to the department as part of the capital appraisal proposal which was submitted on 12<sup>th</sup> February 2021. The capital appraisal proposal was for the full 40 units, 32 of which are being acquired under a Turnkey, Department Ref N7/2/335 and 8 as compliance with condition 23 of the grant of planning on Ref: 19/978 by means of Part V Agreement Department Ref

N7/2/334. The acquisitions are being funded under two separate categories of funding and two separate departmental approval letters.

The review of documentation was carried out electronically by accessing same on internal server and document library ReposIT. All documentation was readily available and easily accessible on receiving appropriate access via IT department.

### **Audit Opinion**

The units are currently under construction, expenditure incurred by Galway County Council relates to the 10% deposit that was paid to the developer. IA can confirm that at time of review, no staged payments have been made to the developer with respect to the project at Dunlo, Ballinasloe, and that the development has been managed to date, in accordance with the Department of Housing, Local Government and Heritage guidelines for Turnkey developments.

The range of documentary evidence reviewed in this check enables Internal Audit to provide the opinion that Galway County Council appears to be **substantially compliant** with the relevant requirements of the Public Spending Code.

## Step 5: Summary Report for NOAC

The Galway County Council has completed the necessary steps in the QA process and has prepared the required inventory showing all relevant expenditure.

There are no new procurements in excess of €10m requiring publishing for 2022. Details are published on [Galway County Council's website](#).

The PSC QA Report for 2021 & previous years has been published on the website. The PSC QA Report for 2022 will also be published on the website in due course.

The checklists and in-depth checks have demonstrated a good level of compliance with the Public Spending Code, with no major issues or concerns being highlighted through the process. The areas in need of development that have been identified in this report and summarised below; will be improved so as to ensure a continued high compliance with the PSC within the County Council.

- Continuous Training: Identify key staff in each section for further training in relation to the PSC and implement PSC awareness throughout the organisation, in line with the PSC and the Corporate Procurement Plan. More in-depth training to be provided to staff.
- Project Managers are to be briefed on the use of the new checklists with an easy to access version to be made available possibly via SharePoint or similar.
- The findings and recommendations of the in-depth evaluation checks performed by Internal Audit will further strengthen the Public Spending Code compliance in the organisation.
- The Council must ensure that Key staff / Project Managers / Procurement Team are in place on a continuous basis to implement PSC guidelines

Overall, the Quality Assurance exercise has provided reasonable assurance to the Management of the Council that the requirements of the Public Spending Code are being met.

Appendices:

Appendix 1 - 2022 Inventory

| Expenditure being Considered - Greater than €0.5m (Capital and Current) |   |  |   |   |  |                                |   |
|---|---|--|---|---|--|--------------------------------|---|
| Project/Scheme/Programme Name   | Short Description                                   | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant ) | Capital Expenditure Amount in Reference Year (Grant ) | Project/Programme Anticipated Timeline | Projected Lifetime Expenditure | Explanatory Notes   |
| Sun Street, Tuam 01019626   | 40 units (40 social applicable + 40 affordable n/a) | € -  | € -   | € -   | 3 yrs                                  | €22,400,000                    | Land/site acquisition for Housing   |
| Birmingham Road 01017015  |   |  | € -   |   | 3 yrs                                  | €806,718                       | Land acquired.  |
| Former Fire Station, High St., Tuam                                     | Demolish buildings, construct 12                    | € -  | € -   | € -   | 3 yrs                                  | €3,360,000                     | GCC land/site reassignment, dept approved for Satge 1. Consultant appointed           |
| Poolboy, Ballinasloe  | Construct 30  | € -  | € -   | € -   | 3 yrs                                  | €8,400,000                     | Landbank utilisation for Housing  |
| Roundstone (OPW building / site) 01017014                               | (OPW building / site) - construct 8                 | € -  | € -   | € 180   | 3 yrs                                  | €2,240,000                     | Land/site acquisition for Housing   |
| Gort (OPW building /site) 01017016                                      | Construct 4 (incl. conservation work)               | € -  | € -   | € -   | 3 yrs                                  | €1,200,000                     | Land/site acquisition for Housing   |
| Craughwell  | Construct 4   | € -  | € -   | € -   | 3 yrs                                  | €1,120,000                     | Landbank utilisation for Housing  |
| Oranhill, Oranmore  | Construct 30  | € -  | € -   | € -   | 3 yrs                                  | €8,400,000                     | Land/site acquisition for Housing   |
| Station Rd., Oughterard 01119337  | Construct 30 units                                  | € -  | € -   | € -   | 3 yrs                                  | €8,400,000                     | Landbank utilisation for Housing, consideration of disposal under Section 183 to AHB  |
| 01017011 CAP - Gort Mhaoilir, Athenry                                   | Construct 27 units Affordable                       | € -  | € -   | € 4,920   | 3 yrs                                  | €8,370,000                     | Landbank utilisation for Housing, Awaiting confirmation from UE re feasibility        |
| CAP - Gort Mhaoilir, Athenry  | Construct 10 units                                  |  |   |   | 4 yrs                                  | €3,100,000                     | Landbank utilisation for Housing, Awaiting confirmation from UE re feasibility        |
| Ballygar (Killoran)   | Construction 17 units                               | € -  | € -   | € -   | 3 yrs                                  | €4,760,000                     | Water services upgrade required to be delivered 2024 . Dept approval Stage 1 in place |
| St Bridgets, Portumna 01119360  | Construction 12 units                               | € -  | € -   | € -   | 3 yrs                                  | €3,360,000                     | Derelict properties to be acquired.   |
| Dolphin Street, Loughrea  | Turnkey - 8 units                                   |  |   |   | 3 yrs                                  | €2,400,000                     | Sophia Housing Turnkey  |
| KILCUMMIN FIELD, OUGHTERARD   | Turnkey - 24  |  |   |   | 3 yrs                                  | €8,400,000                     | Landbank utilisation for Housing, costs agreed going to construction                  |
| CAP 01021519 Springfield, Ballinasloe                                   | AHB - 4 units                                       |  |   | €0  | 3 yrs                                  | €611,060                       | Group building - Peter Trieste  |
| WESTPORT ROAD, CLIFDEN  | Turnkey - 27  |  |   |   | 3 yrs                                  | €8,100,000                     | Landbank utilisation for Housing, in planning process due 14th June 2023              |
| Vicarschoral, Tuam <b>No Job Code</b>                                   | Turnkey 27/31 units                                 |  |   |   | 2 yrs                                  | €9,450,000                     | Construction to commence July 2023. AHB   |
| Oranhill, Oranmore 01119196   | Part Vs 8 units                                     |  |   |   | 2 yrs                                  | €2,480,000                     |   |
| Moneyduff, Oranmore 01119147  | Part Vs 22 units                                    |  |   |   | 3 yrs                                  | €6,820,000                     |   |
| Bun na Coille, Moycullen 01119177                                       | Part Vs 8 units                                     |  |   | € 1,045.50  | 1 yr                                   | €2,480,000                     |   |
| Lorrogate, Phase 2 <b>No JC for Part V, Turnkey</b> 01020329            | Turnkey & Part Vs 11 units                          |  |   |   | 1 yr                                   | €3,575,000                     |   |
| Bilberry Lane, Loughrea <b>No Job Code</b>                              | Turnkey 33 units                                    |  |   |   | 3 yrs                                  | €11,385,000                    |   |
| Danesfort, Loughrea <b>No Job Code</b>                                  | Turnkey 40 units                                    |  |   |   | 3 yrs                                  | €13,800,000                    |   |
| Williamstown 01119389   | Turnkey - 14  |  |   |   | 1 yr                                   | €2,800,000                     |   |
| Moylough 01119383   | Turnkey - 22  |  |   | € 215.25  | 3 yrs                                  | €6,820,000                     | Subject to planning   |
| Dunlo Hill, Ballinasloe 01119367  | Construction 13 units                               |  |   | € 22,620.83   | 2 yrs                                  |                                |   |

|  |  |     |     |              |          |                |  |
|--|--|-----|-----|--------------|----------|----------------|--|
| St Josephs, Ballinasloe 01119384   | Construction 8 units   |     |     | € 5,084.82   | 2 yrs    | €2,760,000     | Part 8 application July 2023.  |
| Lakeview, Claregalway 01119195   | Part Vs - 12   |     |     |              | 3 yrs    | €4,440,000     |  |
| Lakeview, Claregalway No Job Code  | Affordable - 68  |     |     |              | 3 yrs    | €27,200,000    |  |
| Loughrea Fire Station No Job Code  |  |     |     |              | 5 yrs    |                | Site to be assessed for housing suitability.                               |
| Apt 1 - 19 Block A & Block B, Clos an Iara, Dominic St, Portumna - no job code | Turnkey - 19 Units   |     |     | € -          | 3 yrs    |                | Application submitted to Dept for funding - AHB Peter McVerry              |
| 01022147 CAP Vicar Street  | Construct 2  |     |     | € -          | 2 yrs    | €505,567       | AHB Peter McVerry  |
| Kilgarve, Ballinasloe No job code  | AHB Construction - 36 units  |     |     |              | 3 yrs    | €11,600,015    | AHB  |
| Lakeview, Glenamaddy No Job Code   | Turnkey & Part V - 22  |     |     |              | 1 yr     | €7,000,000     |  |
| CAP 01021645 - Shannon Road, Portumna 4 units - CA190000121                    | Construction   | € - | € - | €0           | 3 yrs    | €617,317       | AHB - Carraig Dubh   |
| CAP 01021519 Springfield, Ballinasloe  | AHB - 4 units  |     |     | €0           | 3 yrs    | €611,060       | Group building - Peter Trieste   |
| Inis Óirr Pier Development 02023566  | The Business Case for Inis Óirr Pier Extension was approved in April 2021 by the Minister (Dept. Community and Rural Development). The project is currently at Stage Gate 2 of the Public Spending Code and awaiting approval to proceed to Tender Stage.  | € - | € - | € 119,457.11 | 2026     | € 22,000,000   |  |
| Caladh Mór Pier, Inis Meáin Improvements (02023553/02023565)                   | The digital model of An Chaladh Mór pier developed at the NMCI, which simulated the pier and sea area around it and the deficiencies and problems which exist, was further refined in 2022. A visit took place in September 2022 to use this model and this was attended by vessel operators and staff from Galway County Council. The results are being included in the Strategic Assessment report being prepared for the Department of Rural and Community Development. This report will include the recommendation to obtain the services of a consultant engineer to look at the re-appraisal of previous options identified in addition to a further option of re-aligning the existing breakwater and all costs associated with this. | € - | € - | € 27,169.00  |          | € 30,000,000   | Funding to be sought from Department. Estimated spend in 2023 €150k-€200k. |
| Crumpáin Pier, Carna   |  |     |     |              |          | € 200,000      |  |
| Droim Pier Leitir Mór  |  |     |     |              |          | € 180,000      |  |
| Ard Thoir, Carna   |  |     | € - | € -          | € -      | 25 years       |  |
| Aille an Eachrais 02023560 & Ard Thoir, Carna                                  | AA screening reports for Ard Thoir and Aille an Eachrais to be undertaken in 2022.   | € - | € - | € -          | 25 years | € 600,000      | Project subject to legislative permissions and funding approval.           |
| N83 Claregalway Traffic Calming  | Pavement and traffic calming scheme. Land acquisition is underway at present   | € - | € - | € 33,108.00  | Unknown  | € 1,300,000.00 | Land Acquisition underway  |
| N65 Kilmeen Cross junction improvement scheme                                  | to prioritise the national road through this junction to enhance & upgrade accessibility between the urban centres of Loughrea and Portumna  |     |     | € 2,208.00   | 2023     | € 2,200,000.00 |  |
| N59 Oughterard Bridge  | an improved road alignment for the N59 over the Owenriff river in the town of Oughterard   |     |     | € 4,305.00   | 2025     | € 3,200,000.00 |  |

|  |  |     |     |              |         |                 |                        |
|--|--|-----|-----|--------------|---------|-----------------|------------------------|
| N17 Milltown to Gortnagunnad Realignment<br>02293290 CAP | This a 3 km realignment of the N17. It is at CPO stage at present. Estimated cost will be around €19 million   |     |     | € 24,536.00  | 2024    | € 19,000,000.00 | CPO stage              |
| N59 Kentfield  | This is a safety scheme. This is at Option Selection stage. It will be around 350m long  |     |     | € -          | unknown | € 1,000,000     | option selection stage |
| AT-N67 South of Ballinderreen cycleway                   | The scheme proposes to provide a dedicated 2.5m wide combined cycleway and pedestrian walkway facility of 750m in length from south of Ballinderreen village, in order to complete the connectivity for recreational cyclists and pedestrians from Ballinderreen to just north of Kinvara  |     |     |              | unknown | € 530,000       |                        |
| N84 Galway to Curraghmore                                | online upgrade of the N84 between the junction with the proposed n6 Galway City Ring Road and Cloonboo   |     |     | € -          | 2032    | € 120,000,000   |                        |
| Connemara-Derrygimlagh-Clifden-Kylemore Abbey Greenway   | an off-road walking & cycling route between Derrygimlagh and Kylemore Abbey  |     |     |              | uknowm  | € 550,000       |                        |
| Athenry to Milltown Greenway                             | an off-road walking & cycling route between Athenry and Milltown   | € - | € - | € 93,853     | uknowm  |                 |                        |
| N59 Derrynacleigh  | pavement overlay, road lining and draining, milling & reinstatement 3.3km west of Leenaun on N59 for 1.78km .  | € - | € - | € -          | 2023    | € 1,080,000     |                        |
| N65 Killimor to Ramore Cross                             | pavement overlay, road lining and draining in two sections, 1km north, and 2km north of Mountbellew on N63   | € - | € - | € -          | 2023    | € 880,000       |                        |
| N63 Liss to Abbey  | The scheme is to provide an improved link for regional traffic to the M17 motorway and reduce traffic congestion at the Liss Bridge and community facilities. The proposed road development will assist in the alleviation of the traffic congestion issues in the vicinity of Liss Bridge while improving safety for both motorised & non-motorised users | € - | € - | € 189,864    | unknown | € 18,211,000    |                        |
| NCN Galway to Athlone cycleway                           | a segregated cycling & walking route linking Ballyloughnane beach in Galway City to Athlone Castle.  | € - | € - | € 233,868    | 2024    | €609,560.00     |                        |
| Connemara-Clifden to Recess 06040709                     | an off-road walking & cycling route between Clifden and Recess   | € - | € - | € 726,180.80 | unknown | €2,069,860.00   |                        |
| Connemara Greenway Galway to Oughterard 06040705         | an off-road walking & cycling route between Galway and Oughterard  | € - | € - | € 511,281.90 | unknown | €978,506.00     |                        |
| Gort   | Cat 2 Project - Two projects to develop plans to redesign the Market Square and town centre streets and reinvigorate Canon Quinn Park, a greenspace on the town centre, and to reimagine the centre of Gort to ensure future economic success of the town.   |     | € - | € -          | 2026    | € 998,230       |                        |

|                                |  |     |     |             |      |               |  |
|--------------------------------|--|-----|-----|-------------|------|---------------|--|
| Tuam Town Hall                 | Cat 1 Project (April 2022) - Proposed redevelopment of former Town Hall to provide remote working hub and community spaces.  |     |     |             | 2030 | € 2,000,000   |  |
| Clifden Destination Towns Plan | The main feature of this plan from a tourism perspective is to enhance Clifden's appeal as a 'must visit' destination in Connemara, citing it as the key town for the region as a functioning accommodation hub, a place to enjoy, relax and rest and to be rooted in the broader destination of Connemara with all it has to offer. |     | € - | € -         | 2024 | € 666,000     |  |
|                                |  | € - | € - | € 1,999,897 |      | € 438,204,892 |  |



| 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 |
| A01 - Maintenance & Improvement of LA Housing Units                   |                   | €7,231,271                                   |  |  |  |                                |   | Per AFS 2022      |
| A02 - Housing Assessment, Allocation and Transfer                     |                   | €658,884                                     |  |  |  |                                |   | Per AFS 2022      |
| A03 - Housing Rent and Tenant Purchase Administration                 |                   | €856,688                                     |  |  |  |                                |   | Per AFS 2022      |
| A05 - Administration of Homeless Service                              |                   | €1,861,755                                   |  |  |  |                                |   | Per AFS 2022      |
| A06 - Support to Housing Capital Prog.                                |                   | €1,623,962                                   |  |  |  |                                |   | Per AFS 2022      |
| A07 - RAS and Leasing Programme                                       |                   | €5,895,109                                   |  |  |  |                                |   | Per AFS 2022      |
| A08 - Housing Loans   |                   | €1,008,807                                   |  |  |  |                                |   | Per AFS 2022      |
| A09 - Housing Grants  |                   | €548,199                                     |  |  |  |                                |   | Per AFS 2022      |
| B01 - NP Road - Maintenance and Improvement                           |                   | €1,292,924                                   |  |  |  |                                |   | Per AFS 2022      |
| B02 - NS Road - Maintenance and Improvement                           |                   | €1,953,315                                   |  |  |  |                                |   | Per AFS 2022      |
| B03 - Regional Road - Maintenance and Improvement                     |                   | €9,989,390                                   |  |  |  |                                |   | Per AFS 2022      |
| B04 - Local Road - Maintenance and Improvement                        |                   | €35,285,412                                  |  |  |  |                                |   | Per AFS 2022      |
| B05 - Public Lighting   |                   | €1,772,678                                   |  |  |  |                                |   | Per AFS 2022      |
| B07 - Road Safety Engineering Improvement                             |                   | €657,409                                     |  |  |  |                                |   | Per AFS 2022      |
| B09 - Car Parking   |                   | €935,305                                     |  |  |  |                                |   | Per AFS 2022      |
| B10 - Support to Roads Capital Prog                                   |                   | €1,032,585                                   |  |  |  |                                |   | Per AFS 2022      |
| C01 - Water Supply  |                   | €5,760,851                                   |  |  |  |                                |   | Per AFS 2022      |
| C02 - Waste Water Treatment   |                   | €2,517,523                                   |  |  |  |                                |   | Per AFS 2022      |
| C04 - Public Conveniences   |                   | €539,625                                     |  |  |  |                                |   | Per AFS 2022      |
| C05 - Admin of Group and Private Installations                        |                   | €6,175,128                                   |  |  |  |                                |   | Per AFS 2022      |
| C06 - Support to Water Capital Programme                              |                   | €1,237,035                                   |  |  |  |                                |   | Per AFS 2022      |
| D01 - Forward Planning  |                   | €1,127,467                                   |  |  |  |                                |   | Per AFS 2022      |
| D02 - Development Management  |                   | €2,936,661                                   |  |  |  |                                |   | Per AFS 2022      |
| D03 - Enforcement   |                   | €608,101                                     |  |  |  |                                |   | Per AFS 2022      |
| D06 - Community and Enterprise Function                               |                   | €4,951,532                                   |  |  |  |                                |   | Per AFS 2022      |
| D09 - Economic Development and Promotion                              |                   | €3,313,604                                   |  |  |  |                                |   | Per AFS 2022      |
| D11 - Heritage and Conservation Services                              |                   | €1,217,194                                   |  |  |  |                                |   | Per AFS 2022      |
| E02 - Recovery & Recycling Facilities Operations                      |                   | €677,301                                     |  |  |  |                                |   | Per AFS 2022      |
| E05 - Litter Management   |                   | €1,300,198                                   |  |  |  |                                |   | Per AFS 2022      |

|   |  |     |             |            |         |               |            |  |                             |
|---|--|-----|-------------|------------|---------|---------------|------------|--|-----------------------------|
| E06 - Street Cleaning                                 |  |     | €1,193,639  |            |         |               |            |  | Per AFS 2022                |
| E09 - Maintenance of Burial Grounds                   |  |     | €926,865    |            |         |               |            |  | Per AFS 2022                |
| E10 - Safety of Structures and Places                 |  |     | €866,794    |            |         |               |            |  | Per AFS 2022                |
| E11 - Operation of Fire Service                       |  |     | €13,573,607 |            |         |               |            |  | Per AFS 2022                |
| E12 - Fire Prevention                                 |  |     | €983,292    |            |         |               |            |  | Per AFS 2022                |
| E13 - Water Quality, Air and Noise Pollution          |  |     | €561,748    |            |         |               |            |  | Per AFS 2022                |
| F02 - Operation of Library and Archival Service       |  |     | €5,675,974  |            |         |               |            |  | Per AFS 2022                |
| F03 - Outdoor Leisure Areas Operations                |  |     | €851,516    |            |         |               |            |  | Per AFS 2022                |
| F04 - Community Sport and Recreational Development    |  |     | €571,871    |            |         |               |            |  | Per AFS 2022                |
| F05 - Operation of Arts                               |  |     | €502,941    |            |         |               |            |  | Per AFS 2022                |
| F06 - Agency & Recoupable Services                    |  |     | €1,447,367  |            |         |               |            |  | Per AFS 2022                |
| G01 - Land Drainage Costs                             |  |     | €766,322    |            |         |               |            |  | Per AFS 2022                |
| G02 - Operation and Maintenance of Piers and Harbours |  |     | €714,089    |            |         |               |            |  | Per AFS 2022                |
| G04 - Veterinary Service                              |  |     | €670,789    |            |         |               |            |  | Per AFS 2022                |
| H01 - Profit & Loss Machinery Account                 |  |     | €1,202,792  |            |         |               |            |  | Per AFS 2022                |
| H03 - Administration of Rates                         |  |     | €6,693,022  |            |         |               |            |  | Per AFS 2022                |
| H05 - Operation of Morgue and Coroner Expenses        |  |     | €591,048    |            |         |               |            |  | Per AFS 2022                |
| H09 - Local Representation & Civic Leadership         |  |     | €1,950,227  |            |         |               |            |  | Per AFS 2022                |
| H10 - Motor Taxation                                  |  |     | €1,746,624  |            |         |               |            |  | Per AFS 2022                |
| H11 - Agency & Recoupable Services                    |  |     | €2,266,251  |            |         |               |            |  | Per AFS 2022                |
| 01020324 CAP - Cnoc na Carraige, Roundstone           | Construct 14 units                           | € - | € -         | €195,474   | 0.5 yrs | €3,363,550.19 | €3,758,846 |  | Finance to be complete 2022 |
| 01020335 CAP - Gort na gCloch, Clifden                | Construct 26 units incl. conservation works  | € - | € -         | €3,939,919 | 1 yr    | €7,012,621.11 | €7,338,930 |  | Finance to be complete 2023 |
| 01020336 CAP - Bridge Court, Ahascragh                | Demolish 10, construct 12, refurbish 6 units | € - | € -         | €1,075,202 | 1 yr    | €1,345,766.28 | €3,747,209 |  | Finance to be complete 2024 |
| 01020337 CAP - Plás an Iarla, Barrack St., Loughrea   | Demolish 2 offices, construct 5 units        | € - | € -         | €40,913    | 0.5 yrs | €1,089,342.00 | €1,089,342 |  | Finance to be complete 2022 |
| 01020338 CAP - Caisleain Raithin, Ardrahan            | Construct 10 units                           | € - | € -         | €16,510    | 3 yrs   | €117,269.97   | €2,512,475 |  | Finance to be complete 2024 |

|   |   |     |     |            |       |                |             |  |
|---|---|-----|-----|------------|-------|----------------|-------------|--|
| 01020339 CAP - Cartron, Kinvara   | Construct 10 units                                      | € - | € - | €2,042,627 | 1 yr  | €2,550,757.00  | €2,961,637  | Finance to be complete 2023  |
| 01020344 CAP - Gort Ui Lochlainn  | Construct 24 units                                      | € - | € - | €119,762   | 3 yrs | €354,512.71    | €6,939,413  | Finance to be complete 2027  |
| 01020358 CAP - Fána Bhuí, Tuam  | Construct 49 units                                      | € - | € - | €4,040,980 | 2 yrs | €10,728,840.07 | €10,564,866 | Finance to be complete 2023  |
| 01119169 Land - Cosmona, Loughrea   | Construct 70 (35 social applicable, 35 affordable n/a)  | € - | € - | €0         | 3 yrs | €1,505,525.00  | €1,505,525  | Finance to be complete 2025<br>50% to be affordable  |
| 01119370 Construct 40 Houses - Cosmona, Loughrea                          | Construct 35 social houses                              |     |     | €64,023    | 3 yrs | €65,868.28     | €12,770,341 |  |
| 01031054 Construct 40 affordable houses Cosmona Loughrea                  | Construct 35 affordable housing                         |     |     | €43,080    | 3 yrs | €43,079.89     | €12,770,341 |  |
| 01119299 Land - Droim na Gaoithe, Claregalway                             | Construct 45 (45 social applicable, +45 affordable n/a) | € - | € - | €0         | 3 yrs | €2,937,615.06  | €2,937,615  | Land Acquisition   |
| 01119365 Land - Droim na Gaoithe, Claregalway                             | Construct 45 (45 social applicable)                     |     |     | €108,029   |       | €170,411.35    | €13,000,000 | Construction of 44 Social Houses. Part 10 planning application required.                       |
| 01031053 - Drom na Gaoithe - Land and Construction of 45 Affordable Units | Construct 45 Affordable Units                           |     |     | €108,028   |       | €166,721.00    | €13,000,000 | GCC funding by sales. Construction of 44 Social houses. Part 10 planning application required. |
| 01020279 CAP - Baile an Teampaill, Weir Road, Tuam -                      | Construct 30 units                                      | € - | € - | €675,075   | 3 yrs | €985,742.04    | €8,700,000  | Construction ongoing.  |
| CAP - Turnkey N7-2-342 Tubber Road, Gort - 62 UNITS 01119381              | Construction/Turnkey                                    |     |     | €1,326,351 | 2 yrs | €1,326,350.70  | €17,674,925 | On hold  |
| CAP - Turnkey 31 units Tubber Road N7/2/305 01020359                      | Construction/Turnkey                                    |     |     | €78,104    |       | €7,608,572.26  | €7,776,692  | 4 units outstanding. On hold   |
| CAP Part V - 12 units The Willows, Athenry - HS 263 01119149              | Part V  |     |     | €367,723   | 1 yr  | €869,353.22    | €2,500,000  | 9 units outstanding  |
| CAP - Dunlo Hill, Ballinasloe Part V 8 units 01119175                     | Part V  |     |     | €0         | 2 yrs | €214,638.00    | €2,158,005  |  |
| Dunlo Hill, Ballinasloe 01017010  |   | € - | € - | €390,361   | 3 yrs | €782,727.90    | €390,738    | Land Acquisition   |
| Dunlo Hill, Ballinasloe 01119367  | Construct 13 (incl. conservation work)                  |     |     | €22,621    | 3 yrs | €27,245.63     | €4,030,000  | Part 8 application July 2023.  |
| Cullairbaun Phase 1 & 01119372  | TURNKEY - 27 units                                      |     |     | €8,767,360 | 2 yrs | €8,767,359.63  | €14,005,074 |  |
| Ballymoe 01119366   | CONSTRUCTION - 8 UNITS                                  |     |     | €65,012    | 3 yrs | €71,063.88     | €2,400,000  | Tendered for construction.   |

|   |  |     |     |                 |         |                |                 |   |
|---|--|-----|-----|-----------------|---------|----------------|-----------------|---|
| Ballymoe 01017013   | Construct 8  | € - | € - | €85,079         | 3 yrs   | €170,970.00    | €2,180,000      | Land/site acquisition for Housing                               |
| Circular Road, Tuam 01119382                                      | 2 units Turnkey/Acquisition  | € - | € - | € 4,243.50      | 3 yrs   | €4,243.50      | €650,241        | Under construction.   |
| Circular Road/Dublin Road, Tuam 01119382                          | Turnkey/Acquisition 8 units  | € - | € - |                 | 3 yrs   |                | €2,600,965      |   |
| Kilgarve - Phase 2 01119385                                       | Turnkey - 34 units   |     |     | € 1,292.00      | 2 yrs   |                | €11,600,018     | Awaiting final Dept approval.                                   |
| 01119378 Woodford   | Demolish & re-construct 2 units  | € - | € - | €1,911          | 3 yrs   | €3,821.20      | €560,000        | Finance to be complete 2025                                     |
| Garrai Glas, Athenry 01119379                                     | Turnkey - 7  | € - | € - | €2,144,521      | 3 yrs   | €2,144,520.50  | €2,144,521      |   |
| Garrai Glas, Athenry 01119180                                     | Part V - 5   | € - | € - | €1,434,709      | 3 yrs   | €1,435,584.00  | €1,435,584      |   |
| Esker Fields & Garbally Drive 01020273                            | Construction 12 units  |     |     | € 9,185.03      | 3 yrs   | €2,433,473.35  | €2,804,693      |   |
| CAP 01021508 - Mountbellew Voluntary Project - CA11000011         | Construct 5 Units  | € - | € - | €0              |         | €65,440.00     | €1,215,169      | Cluid - on hold   |
| CAP 01021514 Letterfrack Phase 2 - CA16000245                     | Construct 11 Units   | € - | € - | 731,838         | 1 yr    | €3,149,582.48  | €3,245,341      | Cluid   |
| CAP 01021511 - Rosaveel, 8 units - CA15000092                     | Construction   | € - | € - | €0              | 2 yrs   | €861,237.00    | €1,175,828      | AHB - Tearmann Eanna Teo  |
| 01119170 CAP - PART V - ORANHILL ORANMORE HS675                   | Part V   |     |     | 1,862,103.00    | 1 yr    | 1,862,103.00   | 1,863,029.00    |   |
| 01021688 - CAP - VH176 Ballylee House, Ballyhugh, Gort            | AHB - 6 units  |     |     | €969,199        | 1 yr    | €969,199.00    | €1,038,435      | Inis Housing  |
| Dunlo Hill, Balinasloe 01119363                                   | AHB - 40 units   |     |     | € -             | 3 yrs   | €939,208.10    | €10,260,000     | Cluid Turnkey   |
| N59 Moycullen Bypass  | The proposed N59 Maigh Cuilinn (Moycullen) Bypass Road development comprises of the construction of a 4.3km standard single carriageway road bypass of Maigh Cuilinn (Moycullen)village, County Galway, and all ancillary works. | € - | € - | € 21,082,914.41 | 2023    | €37,241,234.00 | € 72,000,000    |   |
| CAP-SR-LR Athenry Relief Rd - Project Appraisal 02026210          |  | € - | € - | € 126,228.96    | Unknown | € 263,956.15   | € 1,200,000.00  |   |
| 07014115 CAP - DUNKELLIN RIVER & AGGARD STREAM FLOOD RELIEF       | Flood relief scheme in conjunction with the OPW  | € - | € - | € 122,017.20    | 2023    | € 3,618,574.19 | € 3,660,000.00  | All works completed. Some land compensation payments still due. |
| Galway City Bypass  | Construction of approximately 6km of single carriageway from the western side of Bearna as far as Ballymoneen rd and approximately 12km of dual carriageway from Ballymoneen rd to the existing N6 at Coolagh Briarhill.         |     |     | €1,208,487.17   | unknown | €22,971,490    | €593,000,000    | Waiting Board Pleanail decision                                 |
| 07014120 CAP - SOUTH GALWAY/GORT LOWLANDS FLOOD RELIEF SCHEME OPW | Flood relief scheme in conjunction with the OPW  | € - | € - | € 901,075.29    | 2030    | € 2,663,197.25 | € 24,000,000.00 | Scheme progressing through EIAR stage towards Exhibition.       |
| CAP Ballinasloe Flood Relief Scheme OPW 07014121                  | Flood relief scheme in conjunction with the OPW  | € - | € - | € 44,081.05     | 2027    | € 198,145.83   | € 8,350,000.00  | At 2nd Publication Consultation Stage                           |

|  |   |     |     |                |      |                |              |   |
|--|---|-----|-----|----------------|------|----------------|--------------|---|
| CAP Clifden Flood Relief Scheme OPW 07014122 | Flood relief scheme in conjunction with the OPW<br><br>In 2022, Galway County Council secured €7.87m under the Active Travel fund for works including; footpath improvements, cycle parking, light segregation cycle schemes, low cost junction tightening/pedestrian crossings, low cost permeability measures, safety interventions, bus stops and transport studies. Design and Planning projects that were started in 2022 will continue to be developed on a multi-annual basis through to completion. | € - | € - | € 134,866.10   | 2027 | € 137,990.91   | € 530,000.00 | Consultants appointed. Scheme in development stage.<br><br>The Active Travel Programme is a rolling capital programme and it anticipated that there will be opportunity in 2023 to apply for funding for additional projects. |
| Active Travel Projects (NTA)                 |   | € - | € - | € 2,667,255.71 | 2022 | € 2,667,255.71 | 7,875,000.00 |   |
| RF0021 Regeneration Athenry                  | Cat 2 Project - To develop Athenry as a local retail destination, including public realm improvements   |     |     | € 124,587      | 2022 | € 124,587      | € 779,375    | Project Grant: €531,500<br>Match Funding: €247,875  |
| RF0021 BIA Innovator Campus                  | Category 1: Construction of Regional Food Innovation Campus Style Hub, over three buildings with High Performance Kitchen Units, Food Demo Areas and Training Suites. (BIA OBAIR and BIA BLAS)  |     | € - | € 702,554      | 2022 | € 2,634,579    | € 2,927,310  | Project Grant RRDF 2,927,310<br>Exclusive of VAT Project is 25% locally funded  |
| RF0091 Regeneration Loughrea                 | Cat 1 Project - Redevelop the historic town hall to deliver a state of the art venue for the theatre and arts, a remote working space for entrepreneurs and a new educational space for the community. Purchase neighbouring derelict dwelling and site to enable works   |     |     | € 84,655       | 2024 | € 99,587       | € 2,171,839  | Project Grant: €1,628,879<br>Match Funding: €542,960  |
| RF0117 Portumna Vision 2030                  | Cat 2 Project - Renovation of the Old Courthouse, public realm interventions, the design of a sculpture/public art park & trail, wayfinding and interpretation as well as the regeneration plans for the town centre.   |     |     | € 90,179       | 2023 | € 90,179       | € 1,590,473  | Project Grant: €1,192,855<br>Match Funding: €397,618  |
| RF0148 Portumna Courthouse                   | Cat 1 Project - Redevelop the historic courthouse building and courtyard in Portumna to deliver a state of the art venue for the arts and culture, a remote working space for entrepreneurs and a new meeting and social space for the community.   |     | € - | € 12,024       | 2023 | € 12,024       | € 2,835,899  | Project Grant: €2,552,309<br>Match Funding: €283,590  |
| RF0116 Clifden Regeneration                  | Cat 2 Project - The project comprises of enhancing and revitalising the Clifden Public Realm, redesigning the Clifden Harbour Park and public realm interventions along Beach Road Quay as well as the development of a remote working hub  |     |     | 286419         | 2023 | € 356,561      | € 1,056,039  | Project Grant: €792,029<br>Match Funding: €264,010  |

|                           |   |              |     |             |           |              |              |  |
|---------------------------|---|--------------|-----|-------------|-----------|--------------|--------------|--|
| Cappahoosh Trail          | Upgrade of 10km way marked trail to a width of 3 meters. Four project sites in total make up this application. The proposed projects will add value to existing trails within the Connemara/Galway area.      |              | € - | € 167,987   | 2023      | € 167,987    | € 550,000    | €550,000 is the projected expenditure in TOTAL   |
| CAP- Athenry Fire Station | This project involves the construction of a new fire station in Athenry on a greenfield site at Prospect, Athenry adjacent to the M6 Motorway   |              |     | € 18,450    | 2023      | € 99,322     | € 1,200,000  | Design by consultants completed, permission sought to tender for construction                                |
| Kilconnell Landfill       | Operating of Landfill at Kilconnell since August 2016, landfill ceased acceptance of MSW in Dec 2019, recovery waste in Mar 2020, capping works completed in Dec 2020. Landfill after care from 2021 onwards. | € -          | € - | € 670,050   | 2022-2049 | € 52,309,998 | € 59,000,000 | 100% Dept funding, Entering aftercare phase - est exp 2021-2049 €8,870,000. Total cost of project under €59m |
|                           |   | €148,722,691 |     | €59,175,059 |           | €191,800,971 | €980,031,733 |  |

| Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current) |  |  |  |  |                                   |                           |                   |
|--|--|--|--|--|-----------------------------------|---------------------------|-------------------|
| Project/Scheme/Programme Name  | Short Description  | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant) | Capital Expenditure Amount in Reference Year (Grant) | Project/Programme Completion Date | Final Outturn Expenditure | Explanatory Notes |
| N67 Ballindereen to Kinvara realignment  | Upgrade of approximately 3.2km of the N67 immediately north of Kinvara.  | € -  | € -  | € 885,648.70   | 2021                              | €10,438,885.00            |                   |
| N59 Maam Cross to Bunakil 2221542  | The project consists of the realignment of a section of the N59 approximately 5.2km in length and comprises of the construction of a new Type 3 standard single carriageway  | € -  | € -  | € 767,164.03   | 2021                              | €24,857,374.00            |                   |
| N83 Carrowmunnigh road widening  | The Improvement scheme is located 3km south of Dunmore, Co. Galway on the N83, Tuam to Dunmore National Secondary Road. It involves a realignment of 390m & embankment construction.   | € -  | € -  | € 578,666.31   | 2022                              | €1,083,769.19             |                   |
| N59 Letternoosh  | The project involved the pavement laying, excavation/reinstatement, lining & accommodation works of approx 2.4kms of single carriageway. Works are approx 2.4kms north of Clifden on the N59.  | € -  | € -  | € 703,019.27   | 2022                              | €703,019.27               |                   |
| N63 Ballinahowa to Ballinlass  | The N63 Ballynahowa to Ballinlass project was broken into 2 schemes, scheme 1 was approximately 1Km North of Mountbellew and the second scheme was approximately 2Km North of Mountbellew on the N63 . The works where approximately 2.6 Km in total. Works carried out new Pavement overlay, Road lining, Drainage and Accommodation works  | € -  | € -  | € 1,254,098.92                                       | 2022                              | €1,254,098.92             |                   |
| Ballinasloe Water Services Upgrade and Street Enhancement Scheme - 02129313                                    | Ballinasloe Water Services Upgrade and Street Enhancement Scheme - to include watermain rehabilitation works, main sewers, street enhancement works, Bridge Street Pavement improvement works & permanent reinstatement works  | € -  | € -  | € 183,922.58   | 2022                              | € 9,169,784.91            |                   |
| Outdoor Infrastructure Fund (NTA)  | The Outdoor Infrastructure Fund was introduced by the Dept of Transport to help ensure a Safe Outdoor Summer 2021. Local authorities were invited to apply to the funding stream in late April 2021 for short term measures which would enhance outdoor urban space and improve walking and cycling facilities. Galway County Council received funding for 12 no. projects to include outdoor seating, dining units, solar powered lighting and cycle parking stands. The projects were completed in 2021. | € -  | € -  | € 599,572.25   | 2021                              | € 600,000.00              |                   |
| 01021509 - Claregalway District & Day Centre (Gort na Creige, Cregboy)   | AHB - 14 units   |  |  | € -  |                                   | €2,302,162.90             |                   |
| 01020333 CAP - Na Clocha Rua, Carraroe   | Demolish 1, construct 4 units  | € -  | € -  | €0   | 0.5 yrs                           | €806,914.00               |                   |
|  |  | € -  | € -  | € 4,972,092.06                                       |                                   | € 51,216,008.19           |                   |





## Appendix 2 – 2022 Checklists

### 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                                      | Senior Staff have been briefed.  |
| Q 1.2   | Has internal training on the Public Spending Code been provided to relevant staff?   | 2                                      | The Procurement Officer circulated details of PSC training courses and will continue to engage with staff in relation to this.   |
| 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?                                | 3                                      | Governance Guidelines have been produced and are available to all staff on intranet. PSC has been adapted specific to Local Govt |
| Q 1.4   | Has the organisation in its role as Approving Authority satisfied itself that agencies that its funds comply with the Public Spending Code?  | N/A                                    | No projects relevant to the PSC currently  |
| Q 1.5   | Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?   | 3                                      | Yes, spot check reports, internal audit and QA recommendations have been issued and copied to appropriate staff.                 |
| Q 1.6   | Have recommendations from previous QA reports been acted upon?   | 2                                      | Yes, recommendations from previous reviews have in part been implemented.  |
| Q 1.7   | Has an annual Public Spending Code QA report been submitted to and certified by the Approving Authorities Accounting Officer and published on the Approving Authorities 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  |
| Q 1.9   | Is there a process in place to plan for ex post evaluations?   | 3                                      | With large projects (e.g. Roads and Housing projects) Post project evaluations are integral).                                    |
| Q 1.10  | How many formal evaluations were completed in the year under review? Have they been published in a timely manner?  | 3                                      | Yes, where required.   |
| Q 1.11  | Is there a process in place to follow up on the recommendations of previous evaluations?   | 2                                      | Yes, where formally required for large scale projects but not completed for all internal projects.                               |
| Q 1.12  | How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?  | 2                                      | Lesson learned are noted for similar future projects   |

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

| <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?  | 3   | Yes, in co-ordination with sanctioning body standards.   |
| 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 co-ordination with sanctioning body standards.   |
| Q 2.3  | Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?   | 3   | Yes, in co-ordination with sanctioning body standards.   |
| Q 2.4  | Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?   | 3   | Yes, in co-ordination with sanctioning body standards.   |
| Q 2.5  | Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?   | 3   | Yes, in co-ordination with sanctioning body standards.   |
| Q 2.6  | Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?  | 3   | Yes  |
| Q 2.7  | Was the appraisal process commenced at an early enough stage to inform decision making?   | 3   | Yes  |
| Q 2.8  | Were sufficient options analysed in the business case for each capital proposal?  | 3   | Yes  |
| Q 2.9  | Was the evidence base for the estimated cost set out in each business case?<br>Was an appropriate methodology used to estimate the cost?<br>Were appropriate budget contingencies put in place? | 3   | Yes  |
| Q 2.10   | Was risk considered and a risk mitigation strategy commenced?<br>Was appropriate consideration given to governance and deliverability?  | 3   | Yes, in co-ordination with sanctioning body standards.   |
| Q 2.11   | Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DP&ER for technical review for projects estimated to cost over €100m?                                    | 3   | No as the one project it applies to is in its infancy Phase 0 (NRPO N84 Galway / Curraghmore)  |
| Q 2.12   | Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?  | 3   | Yes, in co-ordination with sanctioning body standards.   |
| Q 2.13   | Were procurement rules (both National and EU) complied with?  | 3   | Yes, full adherence to tender process.   |
| 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  |
| 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 approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?  | 3   | No as the one project it applies to is in its infancy Phase 0 (NRPO N84 Galway / Curraghmore). |

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

| <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   |                                |
| Q 3.2  | Are objectives measurable in quantitative terms?   | N/A   |                                |
| Q 3.3  | Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?   | N/A   |                                |
| Q 3.4  | Was an appropriate appraisal method used?  | N/A   |                                |
| Q 3.5  | Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?   | N/A   |                                |
| Q 3.6  | Did the business case include a section on piloting?   | N/A   |                                |
| Q 3.7  | Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?      | N/A   |                                |
| Q 3.8  | Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?   | N/A   |                                |
| Q 3.9  | Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?  | N/A   |                                |
| Q 3.10   | Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?   | N/A   |                                |
| Q 3.11   | Was the required approval granted?   | N/A   |                                |
| Q 3.12   | Has a sunset clause been set?  | N/A   |                                |
| Q 3.13   | If outsourcing was involved were both EU and National procurement rules complied with?   | N/A   |                                |
| Q 3.14   | Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | N/A   |                                |
| Q 3.15   | Have steps been put in place to gather performance indicator data?   | N/A   |                                |

**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?  | 3   | Yes  |
| Q 4.2                                | Did management boards/steering committees meet regularly as agreed?  | 3   | Yes  |
| Q 4.3                                | Were programme co-ordinators appointed to co-ordinate implementation?  | 3   | Yes  |
| 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   | Yes  |
| Q 4.5                                | Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?   | 3   | Yes, progress reports reviewed at Divisional Mgt Team / Steering Committee Meetings. |
| Q 4.6                                | Did projects/programmes/grant schemes keep within their financial budget and time schedule?  | 2   | No, not in all instances.  |
| Q 4.7                                | Did budgets have to be adjusted?   | 3   | Yes  |
| Q 4.8                                | Were decisions on changes to budgets / time schedules made promptly?   | 3   | Yes  |
| Q 4.9                                | Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)? | 3   | Yes  |
| Q 4.10                               | If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?  | 3   | Yes – reappraisals were carried out.   |
| Q 4.11                               | If costs increased or there were other significant changes to the project was approval received from the Approving Authority?  | 3   | Yes  |
| Q 4.12                               | Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?                     | 3   | Yes, some projects were postponed or curtailed.                                      |

**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?                        | 3  | Yes, as per budget and Corporate Plan.   |
| Q 5.2                                | Are outputs well defined?   | 3  | Yes, as per National KPI's set out for Local Government.   |
| Q 5.3                                | Are outputs quantified on a regular basis?  | 3  | Yes  |
| Q 5.4                                | Is there a method for monitoring efficiency on an ongoing basis?                        | 3  | Yes, budget monitoring and performance, supported by audits and FMS reviews on Budget vs Actual expenditure. |
| Q 5.5                                | Are outcomes well defined?  | 3  | Yes, as part of the Corporate Plan objectives.   |
| Q 5.6                                | Are outcomes quantified on a regular basis?   | 3  | Yes  |
| Q 5.7                                | Are unit costings compiled for performance monitoring?                                  | 3  | Yes, unit costings compiled as required by national indicators (LGMA performance Mgt Indicators).            |
| Q 5.8                                | Are other data compiled to monitor performance?   | 3  | Yes  |
| Q 5.9                                | Is there a method for monitoring effectiveness on an ongoing basis?                     | 2  | Yes  |
| Q 5.10                               | Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 3  | Yes, in conjunction with LGMA  |

**Checklist 6 – To be completed in respect of capital projects/programmes that completed during the year & 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?  | N/A   | Carried out when required by specific funding bodies.  |
| 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  |
| Q 6.3   | How many Project Completion Reports were published in the year under review?  | N/A   | Carried out when required by specific funding bodies.  |
| Q 6.4   | How many Ex-Post Evaluations were completed in the year under review?   | N/A   | Carried out when required by specific funding bodies.  |
| Q 6.5   | How many Ex-Post Evaluations were published in the year under review?   | N/A   | Carried out when required by specific funding bodies.  |
| 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   | Staff involved in projects noted lesson learned for incorporation in future projects.                                |
| Q 6.7   | Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?                                    | N/A   | For externally funded projects this is completed by funding agency. Internal reports subject to resources available. |
| Q 6.8   | Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?   | N/A   | No projects over €50m  |

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

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

Notes for Checklists as per PSC: When completing the checklists, organisations should consider the following points.

- The scoring mechanism for the checklists is as follows:
  - Scope for significant improvements = a score of 1
  - Compliant but with some improvement necessary = a score of 2
  - Broadly compliant = a score of 3
- For some questions, the scoring mechanism is not always strictly relevant. In these cases, it may be appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal / evaluation requirements the annual number of formal evaluations, economic appraisals, project completion reports<sup>3</sup> and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

<sup>3</sup> Project completion reports (previously called post project reviews) – see Department of Public Expenditure & Reform, Circular 06/2018 available [here](#)

## Appendix 3 – Tabular Summary of 2022 Checklists

| Capital Expenditure |  | CHK 2                        |              |      | CHK 4                      |              |      | CHK 6                      |             |      |
|---------------------|--|------------------------------|--------------|------|----------------------------|--------------|------|----------------------------|-------------|------|
|                     |  | Expenditure Being Considered |              |      | Expenditure Being Incurred |              |      | Expenditure Recently Ended |             |      |
|                     |  | Projects                     | Value        | %    | Projects                   | Value        | %    | Projects                   | Value       | %    |
| A                   | Housing & Building                         | 34                           | 209,771,737  | 47   | 37                         | 197,305,798  | 20   | 7                          | 48,106,931  | 94   |
| B                   | Road Transportation and Safety             | 18                           | 221,720,560  | 51   | 8                          | 710,615,000  | 73   | 2                          | 3,109,076   | 6    |
| C                   | Water Services                             | -                            | -            | -    | -                          | -            | -    | -                          | -           | -    |
| D                   | Development Management                     | 5                            | 6,712,596    | 2    | 7                          | 11,910,935   | 1    | -                          | -           | -    |
| E                   | Environmental Services                     | -                            | -            | -    | 2                          | 60,200,000   | 6    | -                          | -           | -    |
| F                   | Recreation and Amenity                     | -                            | -            | -    | -                          | -            | -    | -                          | -           | -    |
| G                   | Agriculture, Education, Health and Welfare | -                            | -            | -    | -                          | -            | -    | -                          | -           | -    |
| H                   | Miscellaneous Services                     | -                            | -            | -    | -                          | -            | -    | -                          | -           | -    |
| Total:              |  | 57                           | €438,204,893 | 100% | 54                         | €980,031,733 | 100% | 9                          | €51,216,007 | 100% |

| Revenue/Current Expenditure |  | CHK3                         |       |    | CHK 5                      |              |      | CHK 7                      |       |    |
|-----------------------------|--|------------------------------|-------|----|----------------------------|--------------|------|----------------------------|-------|----|
|                             |  | Expenditure Being Considered |       |    | Expenditure Being Incurred |              |      | Expenditure Recently Ended |       |    |
|                             |  | Projects                     | Value | %  | Projects                   | Value        | %    | Projects                   | Value | %  |
| A                           | Housing & Building                         | -                            | -     | -  | 8                          | 19,684,675   | 13   | -                          | -     | -  |
| B                           | Road Transportation and Safety             | -                            | -     | -  | 9                          | 52,919,018   | 36   | -                          | -     | -  |
| C                           | Water Services                             | -                            | -     | -  | 5                          | 16,230,162   | 11   | -                          | -     | -  |
| D                           | Development Management                     | -                            | -     | -  | 7                          | 14,154,559   | 10   | -                          | -     | -  |
| E                           | Environmental Services                     | -                            | -     | -  | 8                          | 20,083,444   | 13   | -                          | -     | -  |
| F                           | Recreation and Amenity                     | -                            | -     | -  | 4                          | 9,049,669    | 6    | -                          | -     | -  |
| G                           | Agriculture, Education, Health and Welfare | -                            | -     | -  | 3                          | 2,151,200    | 1    | -                          | -     | -  |
| H                           | Miscellaneous Services                     | -                            | -     | -  | 6                          | 14,449,964   | 10   | -                          | -     | -  |
| Total:                      |  | 0                            | €0    | 0% | 50                         | €148,722,691 | 100% | 0                          | €0.00 | 0% |



Appendix 4 – Revenue Project Quality Assurance In-Depth Check

**Section A: Introduction**

**Scheme Information (Revenue)**

|                  |   |
|------------------|---|
| Name             | <b>C05 – Admin of Group and Private Installations</b>   |
| Detail           | Service C05 relates to revenue expenditure incurred on Group water schemes and private installations. This SVC area is broken further into three subservices<br>C050401 – Group Water Scheme subsidies<br>C059901 – Service Support Costs<br>C059902 – Group Water Scheme Testing |
| Responsible Body | Galway County Council – Sponsoring Agency<br>Dept. of Housing, Local Government & Heritage (DHLGH) – Approving Authority  |
| Current Status   | Expenditure being Incurred  |
| Start Date       | 1997  |
| End Date         | On-going  |
| Overall Cost     | € 5,870,361   |

During 2022, the revenue expenditure incurred under **C05 – Admin of Group and Private Installation** amount to €5,870,361. This service area is divided into the following Sub-services;

| <b>SubSubSVC</b> | <b>Description of Expenditure</b>                     | <b>€</b>         | <b>% of Total C05</b> |
|------------------|---|------------------|-----------------------|
| <b>C050401</b>   | Group Water Scheme Subsidies                          | 5,335,456        | 91%                   |
| <b>C059901</b>   | Service Support Costs – Salary & Administration costs | 451,794          | 8%                    |
| <b>C059902</b>   | Group Water Scheme Testing                            | 83,111           | 1%                    |
|                  |   | <b>5,870,361</b> |                       |

C059901 & C059902 relates to Services Supports Costs such has payroll, administration and water testing costs which represent 9% of the total spend under C05. The majority of the expenditure incurred under C05 relates to Group Water Scheme (GWS) Subsidy payments.

As an integral part of a planned approach to improving the quality and reliability of rural water supplies, an annual subsidy towards the operational costs of group water schemes in supplying water for domestic use will be payable by local authorities to groups meeting the conditions of the subsidy scheme as set out in the *Terms & Conditions for Subsidy towards Operational Costs of Group Water Scheme* document issued by the Rural Water Unit in the Department of Housing, Planning & Local Government (version August 2018).

In County Galway there are 300 Group Water Schemes, 215 of which are from a private supply and 85 whose water is provided by a public supply.

## Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for the **C0504 Group Water Scheme Subsidies**. A PLM is a standard evaluation tool and further information on their nature is available on the Department of Public Expenditure & Reform website - [DPER - Public Spending Code](#)

| Objectives  | Inputs  | Activities  | Outputs   | Outcomes   |
|---|---|---|---|--|
| <ul style="list-style-type: none"> <li>Financial Support to GWS to meet quality requirements and provide free domestic water to certain thresholds</li> </ul> | <ul style="list-style-type: none"> <li>Application Process – 123 applications received</li> </ul> | <ul style="list-style-type: none"> <li>Application validation to ensure compliance with T&amp;C's of scheme.</li> </ul>         | <ul style="list-style-type: none"> <li>Subsidy A payments made to 123 GWS</li> </ul>  | <ul style="list-style-type: none"> <li>Effective running of GWS to supply water that meets the Drinking Water Regulations</li> </ul> |
| <ul style="list-style-type: none"> <li>Guidance to GWS</li> </ul>   | <ul style="list-style-type: none"> <li>Funding from the Rural Water Unit of the DHPLG</li> </ul>  | <ul style="list-style-type: none"> <li>Evaluation of applications and documentation provided</li> </ul>                         | <ul style="list-style-type: none"> <li>Subsidy B Payments made to 29 GWS</li> </ul>   | <ul style="list-style-type: none"> <li>Meet GWS financial costs of DBO contracts</li> </ul>  |
| <ul style="list-style-type: none"> <li>Recoup expenditure incurred from DHLGH</li> </ul>  | <ul style="list-style-type: none"> <li>LA Staff to administer the scheme</li> </ul>               | <ul style="list-style-type: none"> <li>Request for clarifications where necessary</li> </ul>                                    | <ul style="list-style-type: none"> <li>Fully completed claims to DHLGH &amp; full reimbursement to GCC of expenditure incurred</li> </ul> | <ul style="list-style-type: none"> <li>Increased levels of water conservation</li> </ul>   |
|   | <ul style="list-style-type: none"> <li>Claims prepared and submitted to DHLGH</li> </ul>          | <ul style="list-style-type: none"> <li>Approval, preparation of C.E. Order &amp; process payment of subsidies to GWS</li> </ul> |   | <ul style="list-style-type: none"> <li>Financial Support provided to 123 GWS to the Value of €5.3m</li> </ul>                        |
|   |   | <ul style="list-style-type: none"> <li>Completion of Dept. claim form &amp; submit claim</li> </ul>                             |   |  |

**Objectives:** to support the effective and efficient operation and management of GWS's within Galway County. The aim of the subsidy is to ensure the principles of equity of treatment and equivalent financial support equally between households on public water supplies (Irish Water) and those in group water schemes. Funding is determined on the schemes providing completed application forms, audited accounts to the local authority who process applications and administer payments.

**Inputs:** Government funding of the GWS subsidies, local authority staff both admin and technical to administer the scheme and a well-defined application process.

**Activities:** application process which include receipt, validation, evaluation of applications to determine compliance with the scheme T&C's. Recoupment of all related subsidy payment from the Department in line with the specific deadlines.

**Output:** The subsidy scheme provides a funding mechanism for the operating costs incurred by GWS to help ensure that water being supplied to households is compliant with the Drinking Water Regulations. 123 GWS received subsidy support, with 29 of approved applicants being eligible for the additional Subsidy B funding, to an overall value of €5.3m.

**Outcome:** The subsidy scheme allows for the effective running of GWS's in their effort to conserve water and ensure that water being supplied to households is compliant with the Drinking Water Regulations and helps to ensure the viability of GWS.

#### **Group Water Scheme Subsidy:**

A property supplied with water by a group water scheme is eligible to be included for subsidy purposes as a domestic connection only if it is used as a normal place of residence. For the purposes of the subsidy scheme normal place of residence:

- includes long-term rentals
- does not include properties otherwise solely operated on a commercial basis (e.g. holiday homes, self-catering properties, caravan sites etc.)
- does not include domestic connections where the property is unoccupied on a long-term basis.

GWS's are required to verify eligibility of all their domestic connections by recording a list of its members. For control purposes, under the T&C's of the scheme, Local Authorities should carry out random spot check on the submitted documentation to verify eligibility ensure compliance with the conditions of the scheme. A Local Authority may withhold, reduce or recover all or part of a subsidy if they consider that the Terms & Conditions are not being met in full.

The subsidy is intended to ensure that a well-managed GWS is financially viable. Pro-active implementation of water conservation measures is a general condition of eligibility. This includes;

- Actively engaged in implementing requisite measures to conserve water to reduce unaccounted for water
- Meter installation and monitoring
- Repairs and maintenance to the network
- Charging domestic members for excessive use only
- Usage-based charges to non-domestic consumers

The subsidy scheme is administered by local authorities. All matters relating to the day-to-day operation of the subsidy scheme, including applications and payments, are a matter for the relevant local authority.

For the purpose of applying for the subsidy, a Group Water Scheme is defined as

*A scheme providing a private supply of water to two or more houses by means of a common or shared source of supply and distribution system*

Group water scheme type, operational arrangements and size each determine an aspect of subsidy eligibility. The **type** determinant (**Subsidy A**) is:

- private group water scheme (i.e. supplying water to its members from its own source and water treatment plant), or
- public group water scheme (i.e. supplying water provided by Irish Water to its members).

The **Subsidy A** rate per house paid to a scheme will not exceed:

- Privately sourced group water scheme: €231
- Publicly sourced group water scheme: €115

Eligibility for the subsidy is subject to compliance with all requirements set out in the T&C's.

**Subsidy B** is payable (in addition to Subsidy A) to GWS toward the cost of providing water for domestic use under a 'bona fide' Operational & Maintenance contract and is self-managed by a member of the scheme, by a GWS employee or a contractor engaged by the scheme

**Subsidy C** is a supplementary subsidy available in addition to Subsidy A to incentivise small privately sourced group water schemes, of less than 100 houses, to progress into more sustainable entities. The incentive is limited to three years from formal initiation of the process by a scheme to progress into a more sustainable entity.

Application for each of the subsidies is made on the specified application form as set out in the *Terms & Conditions for Subsidy towards Operational Costs of Group Water Scheme* document, issued by the Rural Water Unit.

A total of 123 GWS in County Galway benefitted from the Subsidy Scheme during 2022 to the value of €5,335,456.

#### **The Process:**

Group Water Schemes must submit a standard subsidy application form (**Form WS1 Sub**), accompanied by certified accounts that were passed at the Group Schemes AGM. In the case of smaller sized schemes where the cost of producing certified accounts is prohibitive the expenditure claim must be vouched. The operational/management costs contained within is used to calculate the subsidy entitlement for each scheme.

Applications must be submitted on the **Form WS1 Sub** and received by the local authority by 30 June each year following the year to which the subsidy claim relates.

These applications are processed by the Water Services Section of Galway County Council. Appropriate organisational management structure, budget procedures, financial systems, verification control processes and relevant grant approvals are in place to allow for the effective processing, payment and recoupment of the Group Water Scheme subsidy.

During 2022, 123 applications under the GWS Subsidy was received. 123 Application, were valid, processed and paid in accordance with the Terms & Conditions of the Scheme.

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

The **Group Water Scheme Subsidies** was initially rolled out in **1997**.

Annual timeline below

|         |   |
|---------|---|
| January | GWS can submit applications for Subsidy   |
| June    | All Applications must be received by Galway County Council by 30 <sup>th</sup> June |
| Sept    | All claims for Subsidy A to be made by closing date as specified by the DHLGH       |
| Nov     | All claims for Subsidy B to be made by closing date as specified by the DHLGH       |

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

The following section reviews the key documentation relating to appraisal, planning implementation/post implementation of the scheme.

| Title  | Details  |
|--|--|
| Group Water Scheme Subsidy Terms & conditions and Circular L2-18 | Version August 2018 – sets out T&C of scheme and includes application form |
|  |  |
|  |  |

## Section B - Step 4: Data Audit

The following section details the data audit that was carried out on the C050401 Group Water Scheme Subsidies

It evaluates whether appropriate data is available for the future evaluation of the scheme.

| Data Required                    | Use                                    | Availability |
|----------------------------------|--|--------------|
| Terms & Conditions of the Scheme | Process applications                   | Yes          |
| Chief Executive Order            | Approval of payment of the subsidies   | Yes          |
| Sample of 7 application files    | Verify the process                     | Yes          |
| Excel monitoring report          | Calculation of subsidy & approval      | Yes          |
| Batch Input                      | Approval & sign off of subsidy payment | Yes          |
| Debtor Account                   | Reconciliation of claims               | Yes          |

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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 the C050401 Group Water Scheme Subsidies

**Does the delivery of the scheme comply with the standards set out in the Public Spending Code.**

Yes

**Is the necessary data and information available such that the scheme can be subjected to a full evaluation later.**

Yes

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

There are adequate control measures in place. The batch input report should be reviewed and signed off by the approver/budget holder as this is confirmation of the payment that is actually being made.

### **Audit Opinion**

On the completion of this In-depth review of the service division C05 – Admin of Group and Private Installations as operated by Galway County Council, Internal Audit has formed the opinion that this Revenue Expenditure Programme appears to be **substantially compliant** with the relevant requirements of the Public Spending Code.

## Appendix 5 – Capital Project Quality Assurance In-Depth Check

### Section A: Introduction

#### Scheme Information (Capital Project 1)

|                       |   |
|-----------------------|---|
| Project Name & detail | <b>Housing Development at Fána Bhuí (Cloontooa Road), Tuam Co. Galway –</b><br><br>Construction of 49 No new dwelling houses realignment and upgrade of existing Tir Boy estate access road and junction, site clearance works, hard and soft landscaping, recreational areas, roads, footpaths, boundary treatments, relocation/alteration of existing recreational facilities, public lighting, car parking, pumping station, new connections to existing services and all associated site development works. |
| Responsible body      | Galway County Council   |
| Current status        | Being Incurred  |
| Start date            | April 2019  |
| End date              | February 2023   |
| Costs                 | €11,043,318   |

#### Project Description

Tuam stands alone as an area of choice in County Galway. In February 2019, there was 564 applicants on the waiting list for a home in this area. The demand breakdown showed the need for smaller units, with 78% of the applicants for this area looking for a one/two bed units.

The proposed site is a 4.2 acres green field site located within 1km of the town centre in a suburb setting with a continuous footpath and public lighting being provided from the site to the town centre. Tuam town provides access to several amenities such as medical centre, creche, schools, shops, recreational area and also public transport links to Galway city.

The land being developed was acquired in 1984 by the Council and is zoned 'Residential Phase 1' in the Tuam Local Area Plan with Public Amenity space zoned immediately adjacent to the site.

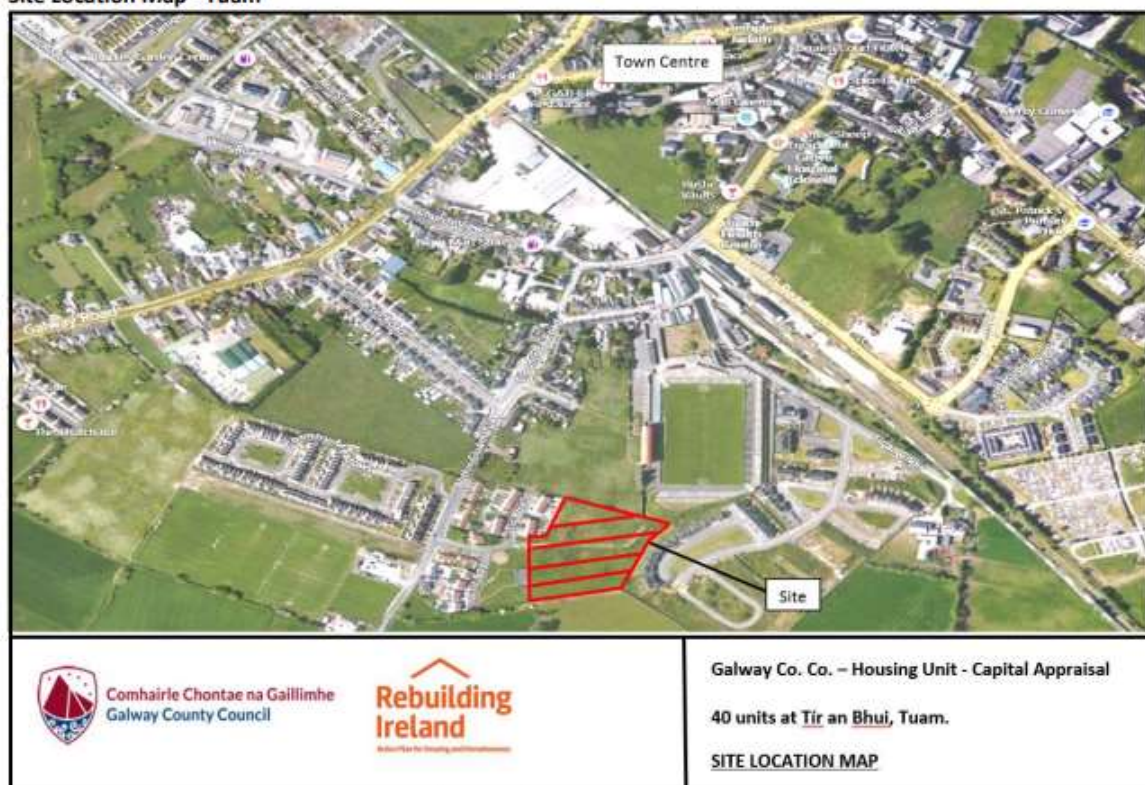
The initial proposal submitted for Part VIII planning was for 51 units (LA07/19). In December 2019, the application was approved by the Elected Members of the Tuam Municipal District in line with the Chief Executives report for:

Construction of 49 No new dwelling houses consisting of 21 No single storey two bed dwellings, 16 No two storey two bed dwellings and 12 No two storey three bed dwellings, realignment and upgrade of



existing Tir Boy estate access road and junction, site clearance works, hard and soft landscaping, recreational areas, roads, footpaths, boundary treatments, relocation/alteration of existing recreational facilities, public lighting, car parking, pumping station, new connections to existing services and all associated site development works.

Site Location Map - Tuam



As the above description indicates, 21 of the units within this development are single story, bungalow type units and have been design specifically to cater for both independent elderly and disabled living.

During the construction phase of this project, land ownership issues arose which gave rise to Unit No. 1 not been constructed and hence the total number of units constructed is 48.

The initial construction programme was 24 months for completion of this scheme. However, due to Covid closures, utility provider delays and challenges associated with unforeseen circumstances (i.e., soft ground) the final programme was extended to 45 months.

In addition to programme delays, this project experienced extreme market and resource challenges. The main reasons for price inflation are high price volatility across a range of building materials - particularly insulation, cement, plasterboard metals and fuel - labour shortages and the extremely high demand for projects across all tiers as the industry continues to readjust in the wake of the Covid crisis. In addition, the invasion of Ukraine is having an impact on the price of material previously sourced from the region - especially steel and base metals.

## Step 1: Logic Model Mapping

As part of the In- Depth check the Housing Capital Team completed a programme logic model which gives information on the following  
**Housing Development at Fána Bhuí (Cloontooa Road), Tuam Co. Galway**

| Objectives  | Inputs   | Activities   | Outputs                    | Outcomes  |
|---|--|--|----------------------------|---|
| Provision of 49 units   | Land parcel – 4.2acres<br>Housing Capital Team<br>Resources        | Appointment of Design Team (Architect, Engineer and Quantity Surveyor) to design scheme, seek planning approval, tender for the projects construction and provide contract administration during the construction phase.<br>Construction Works Tender and appointment of Project Supervisor Construction Stage (PSCS). | 48 units constructions     | 48 applicants taken off the housing waiting list for Tuam |
| Provision of new home zone area and reinstatement of new playground | Human Resources – technical & administration local authority staff | Part VIII planning   | Amenity area within estate | 48 energy efficient properties made available             |
| Provision of amenity area   | Funding from DHLGH of €11,043,318                                  | Procurement of contractor for Construction stage, incl. of utility connections   | Realignment of roadway     |   |
| Realignment of Roadway  |  | Submissions to the Department & recoupment of expenditure  | Public Art percent         |   |
| Sustainable development   |  | Allocation of units upon completion and generating rental income from units  |                            |   |

**Objective:**

Tuam has been identified as a stand-alone area for applicants on Galway County Council's waiting list and the overall objective of the scheme to provide additional social housing units consisting of one/two & three beds units on the Cloontooa Road which is approximately 1km from the town and adjacent to nearby amenities.

Capital Appraisal submission was made initially for the provision of 40 units on the 4.2acre site at Cloontooa. However, stage 1 approval from the Department recommended to maximise the potential of the site with a higher density development.

**Inputs:**

The proposed green field site of 4.2 acres was part of a parcel of land acquired by Galway County Council in 1984, with access to the site via an already existing development. The technical staff of Galway County Council housing unit put forward a capital appraisal submission in line with 'Rebuilding Ireland' and the 'Social Housing Strategy 2021'. The Department of Housing, Local Government & Heritage assessed the Capital Appraisal submission and deemed it to be in order with an initial budget approval of €8,093,629 for 40 no. units. As the project progressed and the various stage submissions were made to the Department, the current budget approval for the stands at €11,043,318.

**Activities:**

Prior to Stage 1 approval was received, the Housing Capital Team procured for appointment of consultants/architects. A request for tender was for a full Integrated Design Team Services was submitted to the Architects framework that was established in 2015. Stage 1 approval was received on 6<sup>th</sup> June 2019, with Van Dijk Architects as lead design team for the proposed development. Stage 2 submission made to the Department confirming the appointment of consultants and included scheme design drawings, technical report, and cost plan for the development. Part VIII planning was sought in 2019, with the elected member approving the part VIII planning in December 2019 for 49 units. The project then progressed on through stages 3 & 4 in accordance with the Construction Work Management Framework for Local Authority Housing Construction Projects.

**Outputs**

The development is substantially complete, with the construction of 48 no. units, 20 single storey two bed units, 16 two storey two bed units and 12 two storey three bed units.

**Outcomes**

48 applicants on the social housing list provided with social housing, in units that have a maximum potential occupancy of 196 individuals.

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

The following tracks the **Housing Development at Fána Bhuí (Cloontooa Road), Tuam Co. Galway** from conception to current position in terms of major scheme milestones

| DATES/PERIOD   | DESCRIPTION   |
|----------------|---|
| MARCH 2019     | Procurement for Consultants/Architects - mini-competition to Architects Framework – Provisions of full integrated design team services for 40-50 units at Tír an Bhuí, Tuam |
| APRIL 2019     | Capital Appraisal & Project Review submitted to the DHLGH   |
| JUNE 2019      | Stage 1 Approval received from DHLGH  |
| JUNE 2019      | Tender Evaluation & assessment with subsequent appointment of consultants   |
| SEPTEMBER 2019 | Stage 2 Project Review 4 submission to DHLGH  |
| OCTOBER 2019   | Stage 2 Approval on N7/2/300 – Budget Approved €11,006,495  |
| OCTOBER 2019   | Part VIII Advert 11/10/2019 with closing date for submissions 22/11/2019  |
| DECEMBER 2019  | CE report on Part VIII completed 04/12/2019 with Part VIII brought before elected members on 09/12/2019   |
| FEBRUARY 2020  | Stage 3 Submission – CWMF PR06 Form, Cost report, procurement report, technical report and drawings   |
| MARCH 2020     | Stage 3 Approval N7/2/300 – Budget Approved €10,846,206 for 49 units  |
| JUNE 2020      | RFT – Construction works – development of 49 Housing Units at Fana Bhuí, Tuam, Galway & Associated Services   |
| AUGUST 2020    | Stage 4 Submission for Approval to Department – Tender Reports, Endorsement of tender reports by Design Team & GCC, Completed Stage 4 CWNF PR07 form                        |
| SEPTEMBER 2020 | Stage 4 Approval from Department with Approved Budget of €10,564,866 for 49 units   |
| OCTOBER 2020   | Construction works contract awarded to C&N Higgins Construction Ltd & Edmund Lavin Services   |
| JULY 2022      | Tree planting at Fana Bhuí, Minister Darragh O’Brien visits development on 19.07.2022   |
| SEPTEMBER 2022 | 14.09.2022 – Revised Stage 4 submission made to DHLGH for 48 Units  |
| OCTOBER 2022   | Revised stage 4 submission approved by DHLGH, approved budget of €11,043,318 for 48 units, proposed project completion Q4, 2021   |
| DECEMBER 2022  | Proposed project completion December 2022 – Units substantially complete  |
| JANUARY 2023   | Preparation of Close Out/handover of units, allocation to tenants   |

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

The following section reviews the key documentation relating to the appraisal, planning and implementation of the scheme

| Title  | Details  |
|--|--|
| Circular 44/2014 – SHIP Cost Control & Submission of Final Accounts  | Arrangements for all key aspects of projects under the Social Housing Investment Programme (SHIP)    |
| Circular 35/2015 – Arrangement for Admin & Other Costs associated with New Build Social Build Projects       |  |
| Department Guidelines on Submissions at Approval Stages - 2018   | DHLGH  |
| Circular 19/2018 – LA Administration costs associated with the delivery of New Build Social Housing Projects | Extended arrangement for contributions to Admin costs for New Build Social Housing Projects          |
| Circular 23/2018 – Technical fees for Local Authorities relating to Social Housing Construction              | In House Professional Services for new social housing build projects                                 |
| Thinking Ahead: Independent and Supported Models for an Ageing Population                                    | Housing Agency 2018  |
| Housing Options for Our Ageing Population – Policy statement   | DHLGH 2018   |
| Rebuilding Ireland Action Plan 2019  | Issued by DHLGH  |
| Circular 13/2019 – Unit Ceiling Cost 2019  | DHLGH  |
| Public Procurement Guidelines for Goods & Services 2019  | Issued by DPER   |
| Circular 19/2021 – Land Funding 2021   | Land Payment Arrangements in 2021 for new Social Housing Developments                                |
| Design Manual for Quality Housing, DHLGH   | Design manual  |
| Part VIII Planning Process guidelines  | Guidelines on part VIII planning   |
| Circular 34/2022 – Funding of Site Investigations & Surveys  | New arrangement with regard S.I. and surveys to be carried out in advance of capital appraisal stage |
| Circular RW08/2020 – Per Cent Art Scheme   | Revised Funding parameters   |
| Capital Works Management Framework   | DPER – Guidance notes on CWMF  |

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## Section B – Step 4 - Data Audit

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### Section B - Step 4: Data Audit

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

| Data Required   | Use  | Availability |
|---|--|--------------|
| Submissions to the DHLGH & supporting documentation for Stage 1-4 of the project            | Approval for progression of project  | Yes          |
| Approval letters for each stage of the projects   | Confirm budget approval and progression of project                             | Yes          |
| Claim submission to the Department & expenditure monitoring report                          | Reconciliation of expenditure with GCC financial management system Agresso MS7 | Yes          |
| Invoices & payment certification  | Compliance with financial/accounts payable procedures                          | Yes          |
| Procurement details – RFT, Tender evaluation report, contract award, Chief Executive orders | Compliance with public procurement guideline                                   | Yes          |
| Part VIII Planning Application  | Compliance with planning requirement   | Yes          |
| Record Retention – internal server and document library                                     | Ensure that records are readily accessible                                     | Yes          |

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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 the **Housing Development at Fána Bhuí (Cloontooa Road), Tuam Co. Galway**

**Does the delivery of the project comply with the standards set out in the Public Spending Code.**

Yes

**Is the necessary data and information available such that the project can be subjected to a full evaluation later.**

Yes – all documentation is available electronically on internal server & document library and there is also a physical file

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

No recommendations

**Audit Opinion**

It is evident that there are good processes in place and records relating to the project are easily accessible. Correspondence issuing to generic email address for Capital which assists in keeping both technical and administration staff aware of status of project. The use of the internal document library ReposIT very useful for easy retrieval of documentation.

The project, which is substantially complete, has been managed to date, in accordance the Department of Housing, Local Government and Heritage guidelines for Local Authority Housing Construction Projects and Internal Audit is of the opinion that Galway County Council appears to be **substantially compliant** with the relevant requirements of the Public Spending Code.

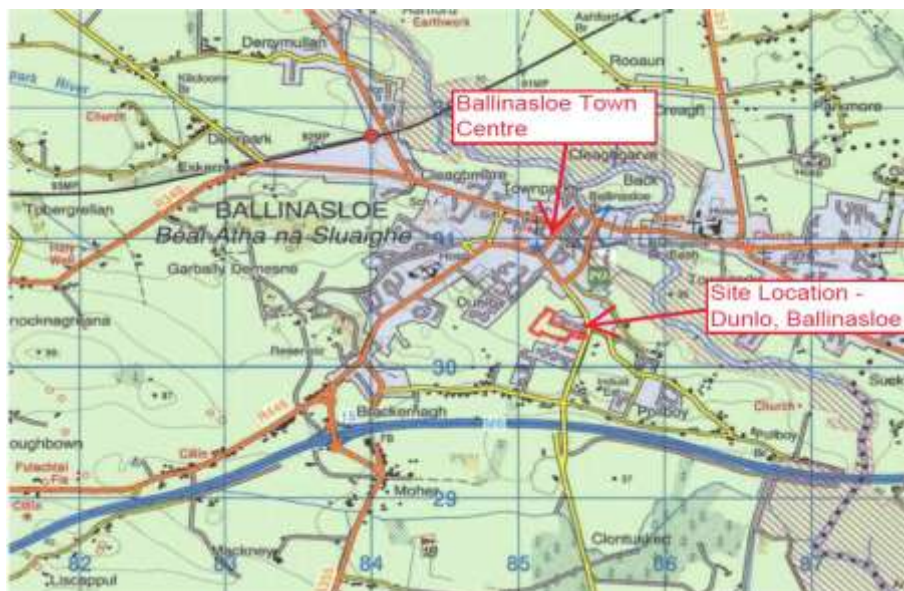
## Section A: Introduction (CAPITAL)

### Scheme Information (Capital Project 2)

|                                  |   |
|----------------------------------|---|
| <b>Project Name &amp; detail</b> | <b>Housing Development 40 units at Dunlo, Ballinasloe, Co. Galway.</b><br><br>1) <b>N7/2/335</b> – 32 Social Homes - Turnkey<br>2) <b>N7/2/334</b> – 8 Units – Part V |
| <b>Responsible body</b>          | Galway County Council   |
| <b>Current status</b>            | Being Incurred  |
| <b>Start date</b>                | February 2021   |
| <b>End date</b>                  | On-going  |
| <b>Overall Cost</b>              | Total: € 12,445,675   |

### Project Description

Planning permission was sought in January 2020 for the development of 82 units in the townland of Dunlo, Ballinasloe (GCC PI Ref: 19/1978). In March 2020, further information was requested in relation to the proposed development and in September 2020, planning permission was granted for 78 of the 82 units sought subject to the adherence of 35 planning conditions.



Location map





Layout of proposed development

In June 2020, Galway County Council invited Expressions of Interest for the provision of 'Turnkey' Housing via Notice to Developers/Building advertised in regional newspapers and via Galway County Council's website. Interested parties were requested to read the briefing document and to complete an EOI application form for turnkey developments, which was made available on GCC website. The closing date for receipt of EOI submissions was 20th August 2020 and following is summary of the initial stage 1 submissions:

| <b>Stage 1 Assessment Summary</b>  |    |
|--|----|
| <b>No. of EOI's received:</b>  | 37 |
| <b>No. of developments EOI's relate to:</b>  | 42 |
| <b>No. of Developments which did not meet stage 1 criteria</b>   | 4  |
| <b>No. of Developments which passed stage 1, but were not considered further by Galway County Council at this time</b> | 16 |
| <b>No. of Developments invited to submit stage 2 information</b>   | 22 |

As part of the briefing document to developers/landowners, criteria in relation to how their submission was to be assessed was included per stage. For Stage 2 a total of four criterion were selected and the applicants had to pass each criterion in order to advance to stage 2. These criteria were:

1. Location of proposed development
2. Sustainable Communities
3. Galway County Council Social Housing demand/need
4. Proposed development details (Housing schedule).

As per the above table a total of 22 submissions advanced to stage 2. Stage 2 is a negotiation process where applicants were invited to submit detailed costs plans for their development that would be

assessed in detail by GCC. Should Stage 2 conclude that costings represent good value for money and comply with Department of Housing Universal Ceiling Costs for acquisitions, the project would be submitted to Department of Housing for funding approval.

A turnkey application for the acquisition of the full 78 residential units was submitted to Galway County Council. The evaluation panel acknowledged there was in excess of 500 persons on the housing waiting list in this area and there were no other plans for substantial housing delivery in Ballinasloe town under the Rebuilding Ireland programme, but raised concerns associated with sustainable communities. Thus, while this development passed all stage 1 criterion, these comments were feed back to the developer who decided to split the development between GCC and an AHB to address these concerns. As a result, the 40 housing units located to the east of the site were advanced by GCC for housing delivery under this process. Furthermore, it was decided to address Condition 23 of the Planning Permission relating to Part V of the Planning and Development Act 2000 under the acquisition of units by GCC.

Stage 2 of the turnkey process requires the developer to submit to GCC detailed costings and construction drawings to be assessed by GCC's inhouse technical team. A negotiation process commenced which lasted for 6 months, whereby the initial costings by the developer of €14,465,742.12 (incl VAT) were negotiated and provisionally agreed at €11,734,771.88 (incl VAT).

Upon this provisional agreement, two funding submissions were prepared for the turnkey acquisition of 32 units (€9,619,080.84 Incl VAT) and Part V acquisition of 8 units (€2,115,691.04 Incl VAT) to the Department of Housing.

The main difference in costings between a Turnkey acquisition and a Part V acquisition is no developers profit is included and the Local Authority only pay the "Existing Use Value" of the lands as part of a Part V Acquisition.

In May 2021, the department of Housing approved the funding of both the Turnkey and Part V element of this acquisition with conditions and developer submitted contracts for the advance purchase of these units to the Law Agents GCC. However, there was issues associated with title of the lands which took until November 2021 to be addressed by the developer.

From May 2021 to November 2021 construction price inflation commenced on an upward trajectory because of the Covid Pandemic and Brexit and hence additional funding was sought by the developer in November 2021 prior to signing the contract. As the developer had signed under seal a Part V Agreement, only additional costings associated with the turnkey element of this acquisition were sought and subsequently granted in Feb 2022.

In late February 2022, the contracts for the advance purchase of all 40 units were signed and sealed. As part of this contract, a 10% deposit was paid to the developer solicitors to be held in trust until completion and to date, this is the only expenditure on this project.

In July 2022, the Department of Housing issued an information note to all Director of Services (Housing) to address material cost increase claims on turnkey contracts under the social housing programme. One of the main conditions associated with addressing material cost increases as part of this information note was contracts had to entered prior the 1<sup>st</sup> of March 2022 and hence both the turnkey and part V Acquisition costings were eligible for review.

The Office of Public Procurement issued guidance notes in September 2022 on how to address material cost inflation on construction works contracts. While the acquisition contract primarily based

on the Law Society of Ireland contracts for acquisitions, GCC used the guidance notes prepared by the OGP as part of negotiations to address material price inflation.

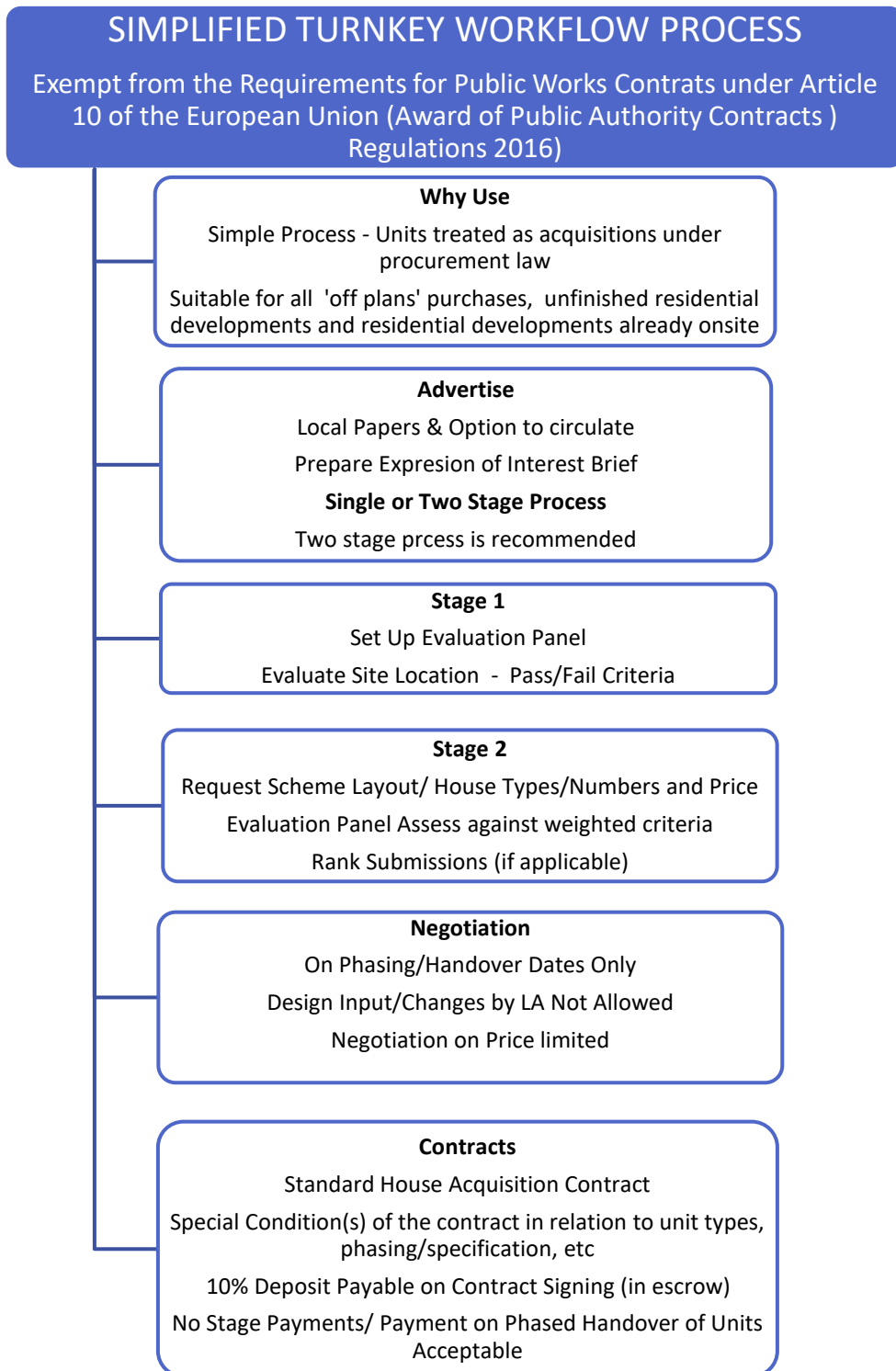
An initial uplift in costs of 10% of the contract for the 32 Turnkey and 8 Part V units was sought by the Developer to address material price inflation. However, after 3 months of negotiations it was provisionally agreed 6.5% was more in line with the OGP Guidance notes and hence a revised budget was sought from the Department of Housing for this acquisition.

In February 2023, the Department of Housing approved this revised budget totalling €12,445,405 (incl. VAT) which is for 32 no Turnkey units (€10,188,155 incl. VAT) and 8 no. Part V Units (€2,257,520 Incl. VAT). Department Budget approval is inclusive of allowance for legal, survey, valuation, land fees and LA administration costs.

The development is on programme to be delivered with Phase 1 been complete in June 2023 and remaining phases completed before year end.

## The Process

### 1) Turnkey – 32 Units N7/2/335



Stage 1 – facilitates the LA casting the net wide to capture all potential turnkey development opportunities. This requires minimal input from potential vendor whereby a developer submits an Expression of Interest. An evaluation panel is established by the LA and each EOI is assessed against the pre-determined pass/fail criteria advertised. Only developments at locations deemed suitable by the evaluation panel move onto Stage 2.

Stage 2 – requires a more details submission by the developer submitting the proposal, Circular 31/2019 specifies the required documentation that must be submitted at stage 2. Following assessment of the Stage 2 submission, only those proposals deemed suitable by the evaluation panel, advance for further discussion and possible agreement for purchase.

Negotiation & Payment – staged payments are not allowed. A 10% deposit can be paid on contract signing as per standard Law Society Contracts for Sale. If developers who advises the LA that they are experiencing difficulty securing finance should be referred to the Home Builders Finance Ireland (HBFI), which was established by government to provide a source of funding to small and medium-sized builders/developers on a commercial basis.

The Department’s approval procedure for turnkeys is a single stage evaluation and approval. Details of requirements that need to be met in the submission for approval are set out in Appendix B of Circular 31/2019:

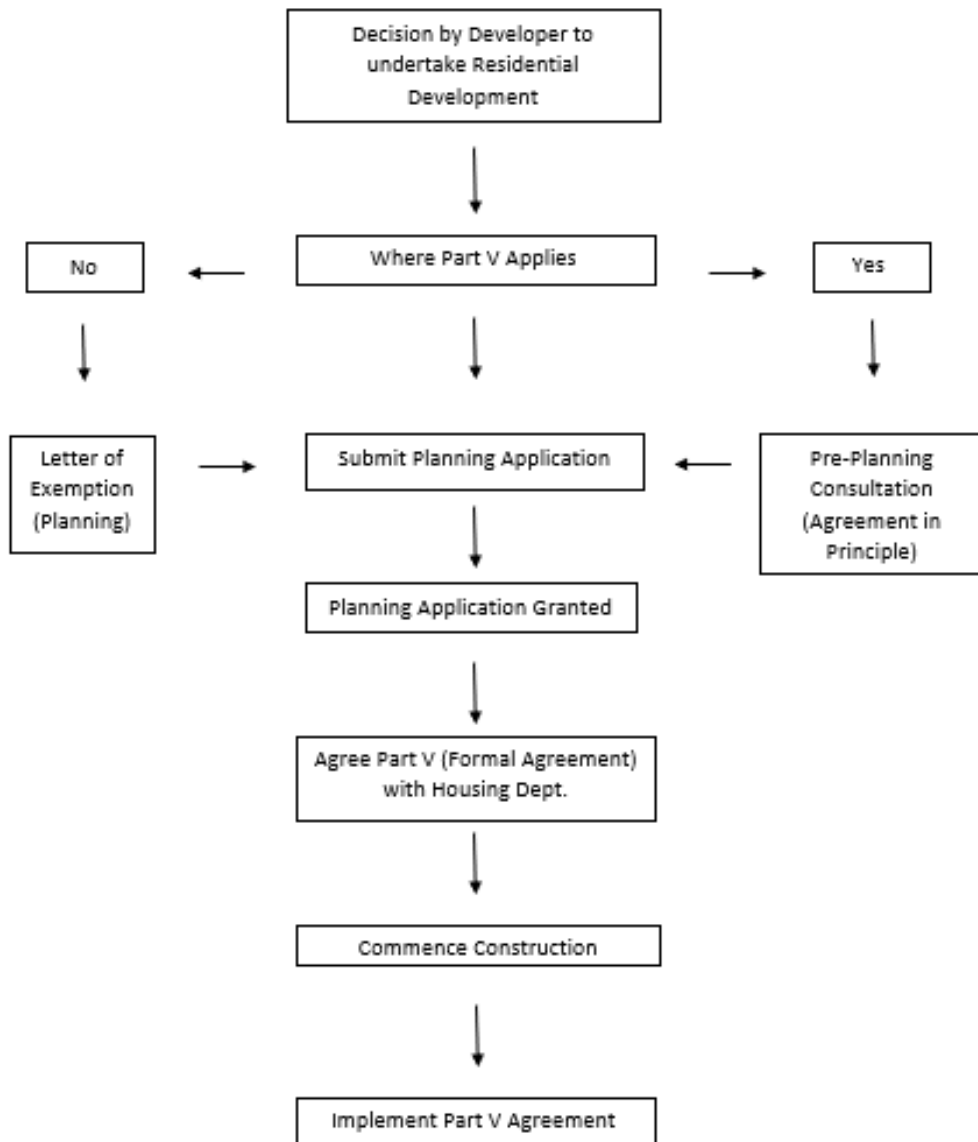
The submission to the Department in respect of a Turnkey Proposal is by way of a Capital Appraisal and should contain all of the following information:

1. Evidence of Social Housing Need in the Area
2. Copy of the Public Notice inviting turnkey proposals
3. Details of the Evaluation Process undertaken
4. Drawings of the Proposal (Floor Plans & Site Layout Map indicating clearly the dwellings to be purchased)
5. Planning Status of the turnkey proposal
6. Sustainable Community Proofing Assessment
7. Independent Valuation (or QS cost opinion/report, if applicable)
8. Cost (completed Form HCA3) and Value for Money Evaluation
9. Indicative programme for delivery and phasing (if applicable)
10. Local Authority Recommendation

2) Part V – 8 Units N7/2/334



Appendix B: PART V PROCESS FLOW CHART



## Step 1: Logic Model Mapping

As part of the In- Depth check the Housing Team completed a programme logic model which gives information on the following

### Housing Development at Dunlo, Ballinasloe, Co. Galway

| Objectives   | Inputs  | Activities  | Outputs   | Outcomes  |
|--|---|---|---|---|
| Provide social housing in Ballinasloe town to meet social housing need   | Funding approval of Turnkey: € 10,188,155<br>Part V: € 2,257,520<br>Total: € 12,445,675 | Public Advertisement in local newspapers & Council media outlets seeking Expressions of Interest. | 40 units on a phased basis ranging between two/three/four bed units | Availability of a supply of social housing units to meet the demand in the area |
| Reduce Housing List  | Local Authority Staff – Technical & Administration                                      | Receipt & Evaluation of proposals   |   | New tenancy agreements signed   |
| Provision of 40 Units – Turnkey & Part V –<br>11 x two bed units<br>27 x three bed units<br>2 x four bed units |   | Capital Appraisal submission to DHLGH and obtaining Budget Approval to progress with acquisition  |   | Income generation for the Council   |
|  |   | Completion of contract agreements, Chief Executive Orders   |   |   |
|  |   | Submission of claims & recoupment of funds from the DHLGH   |   |   |

**Objective:**

The provision of a supply of social housing at Dunlo in Ballinasloe town where current demand was prioritised following a Housing Needs Assessment

**Inputs:**

The primary input is funding approvals received from the Department of Housing, Local Government & Heritage, totalling € 12,445,675. Access to technical and administration staff in the Housing Department to support and manage the projects.

**Activities:**

Public Advertisements in local newspapers and through the Council's media outlets seeking Expression of Interest for Turnkey Developments within urban settlement/town/villages & provision of a briefing document for interested parties. Applications received by specified date, evaluation panel set up and applications evaluated and requests for Stage 2 documentation issued. Capital project appraisal submitted to the Department and funding secured prior to progression of the projects. Proposals agreed and contracts signed. Payment of 10% deposit to developer when contracts agreed, with balance payable at handover. All funding then subsequently recouped from the Department. Keys of units provided to the allocations team.

**Outputs**

Delivery of the agreed 40 housing units, on a phased basis, as construction is completed

**Outcomes**

The availability of a supply of social housing units to meet the demand in the area where a need has been identified



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

The following tracks the **Housing Development at Dunlo, Ballinasloe, Co. Galway** from conception to current position in terms of major scheme milestones

| DATES/PERIOD   | DESCRIPTION   |   |
|----------------|---|---|
|                | TURNKEY – 32 UNITS<br>N7/2/335  | PART V – 8 UNITS<br>N7/2/334  |
| APRIL 2020     |   | Letter of Understanding – Part V, P&D Act 2000  |
| JUNE 2020      | Advertisement for Expression of Interest (EOI) via newspapers & GCC website                           |   |
| JULY 2020      |   | C3 – Grant of Permission 19/1978, Part V Condition no. 23   |
| AUGUST 2020    | Closing date for receipt of EOI applications from interested Developers/Builders                      |   |
| SEPTEMBER 2020 | EOI assessment complete   |   |
| OCTOBER 2020   | Stage 2 - closing for submissions 30 <sup>th</sup> October  |   |
| FEBRUARY 2021  | Stage 1 - Capital Appraisal submission to the DHLGH for 40 Units – 32 Turnkey & 8 Part V              | Stage 1 - Capital Appraisal submission to the DHLGH for 40 Units – 32 Turnkey & 8 Part V  |
| MARCH 2021     |   | DHLGH Approval - Project Appraisal Part V Budget of €2,158,005  |
| MAY 2021       | Stage 1-4 Approval (Turnkey) 32 Units   |   |
| JULY 2021      |   | Part V Agreement signed & sealed – GCC to acquire 8 no. units @ €2,115,691.04 incl. VAT   |
| DECEMBER 2021  | Revised Costs submission of 32 social units at Dunlo  |   |
| JANUARY 2022   |   | Commencement Notice Ref: 19/1978  |
| FEBRUARY 2022  | Revised Stage 1-4 Approval – 32 social units at Dunlo<br>Approved Budget € 9,948,391                  | Stage 2 - Project Appraisal Submission to DHLGH including supporting documents – HCA3, P.A.R, Land Valuation, Independent Verification Report, Part V Agreement, Site Layout & House Design |
| NOVEMBER 2022  | Revised Costs submission for N7/2/335 (32 units) & N7/2/334 (8 units) agreement due to inflation      |   |
| FEBRUARY 2023  | Revised Stage 1-4 Approval – 32 units at Dunlo (14/02/2023)<br>Approved Budget<br><b>€ 10,188,155</b> | Revised Budget Approval - Part V – 8 units at Dunlo (14/02/2023)<br>Approved Budget<br><b>€ 2,257,520</b>   |

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

The following section reviews the key documentation relating to the appraisal, planning and implementation of the scheme

| Title  | Details  |
|--|--|
| Circular 31/2019 – Arrangements for the provision by LA of Social Housing through Turnkey Projects | Provides details of two-stage process<br>Stage 1 – evaluate on listed 3 pass/fail criteria<br>Stage 2 – request for more details submission for assessment & marking<br>Appendices provided sample documents – advert, briefing document, sample marking sheet stage 1, stage 2 brief & invitation to participate, sample all in cost plan, stage 2 marking sheet, |
| Capital Works Management Framework   | DPER – Guidance notes on CWMF  |
| Circular 13/2019 – Unit Ceiling Cost 2019  | DHLGH  |
| Quality Homes for Sustainable Communities  | DHLGH  |
| Standard Specification for Materials & Finishes for Social Housing                                 |  |
| Design Standards for new apartments – guidelines for planning authorities (2018)                   |  |
| Building Control Regulations 1997-2015   |  |

## Section B – Step 4 - Data Audit

### Section B - Step 4: Data Audit

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

| <b>Data Required</b>  | <b>Use</b>  | <b>Availability</b>   |
|---|---|---|
| Advertisement for Turnkey development                               | Request of EOI from Developers for Turnkey developments   | Yes - on housing internal server                              |
| Evaluation for Stage 1 & Stage 2                                    | Stage 1 Evaluation - Site Local Pass/Fail criteria<br>Stage 2 Evaluation – scheme layout/house type/pricing, weighted criterion & ranking | Yes - on housing internal server                              |
| Submissions to the DHLGH & supporting documentation for Stage 1 & 2 | Approval for progression of project   | Yes - on housing internal server & document library ReposIT   |
| Approval letters for each stage of the projects                     | Confirm budget approval and progression of project  | Yes - on housing internal server & document library ReposIT   |
| Claim submission to the Department & expenditure monitoring report  | Reconciliation of expenditure with GCC financial management system Agresso MS7  | Yes - on housing internal server & document library ReposIT   |
| Financials – extract from Agresso, Invoices & payment certification | Compliance with financial/accounts payable procedures   | Yes – on Agresso MS7  |
| Department Claims   | To recoup expenditure incurred – 10% deposit on Turnkey   | Yes - on housing internal server & document library ReposIT   |
| C3 – Planning permission  | Compliance with planning requirement  | Yes - on housing internal server & on planning enquiry system |
| Contracts for Turnkey & Part V                                      | Agreement on acquisition including number of units, price & terms & conditions  | Yes - on housing internal server                              |

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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 the acquisition of 40 units at Dunlo Hill, Ballinasloe, Co. Galway, based on the findings from the previous section of this report.

**Does the delivery of the project comply with the standards set out in the Public Spending Code.**

Yes – all data appropriate to the various stages of this project is available

**Is the necessary data and information available such that the project can be subjected to a full evaluation later.**

Yes – all documentation is available electronically on internal server & document library and there is also a physical file

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

No recommendations

### **Audit Opinion**

The units are currently under construction, expenditure incurred by Galway County Council relates to the 10% deposit that was paid to the developer. IA can confirm that at time of review, no staged payments have been made to the developer with respect to the project at Dunlo, Ballinasloe, and that the development has been managed to date, in accordance the Department of Housing, Local Government and Heritage guidelines for Turnkey developments.

The range of documentary evidence reviewed in this check enables Internal Audit to provide the opinion that Galway County Council appears to be **substantially compliant** with the relevant requirements of the Public Spending Code.