



**Cork City Council**

## **Quality Assurance Report for 2015**

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



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National Oversight and Audit Commission,  
NOAC Secretariat,  
Custom House,  
Dublin 1.

31<sup>st</sup> May 2016

Dear Sirs,

**Re: Certification of Public Spending Code, Quality Assurance Report for Cork City Council 2015**

This Quality Assurance Report reflects Cork City 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.

Yours faithfully,

Anne Doherty

Chief Executive, Cork City Council

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**Appendix 1: Inventory of Projects and Programmes above €0.5m**

## 1. Introduction

Cork City Council has completed this Quality Assurance (QA) Report as part of its on-going compliance with the Public Spending Code (PSC).

The Quality Assurance procedure aims to gauge the extent to which Cork City Council is meeting the obligations set out in the Public Spending Code. The Public Spending Code ensures that the state achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

- 1. Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle** (appraisal, planning/design, implementation, post implementation). The three sections are expenditure being considered, expenditure being incurred and expenditure that has recently ended and the inventory includes all capital projects/programmes above €0.5m and all current expenditure as per the annual budget process above €0.5m.
- 2. Publish summary information on website of all procurements in excess of €10m, whether new, in progress or completed.**
- 3. Checklists to be completed in respect of the different stages.** These checklists allow the Council to self-assess their compliance with the code in respect of the checklists which are provided through the PSC document.
- 4. Carry out a more in-depth check on a small number of selected objects / programmes.** A number of projects or programmes are selected to be reviewed more intensively. This includes a review of all projects from ex-post to ex-ante.
- 5. Complete a short report for the Department of Public Expenditure and Reform** which includes the inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, the Council's judgement on the adequacy of processes given the findings from the in-depth checks and proposals to remedy any discovered inadequacies.

This report fulfils the fifth requirement of the QA Process for Cork City Council for 2015. Certain projects and programmes included in the project inventory predate Circular 13/13 but were subject to prevailing guidance covering public expenditure prior to that, e.g. the Appraisal and Management of Capital Expenditure Guidelines 2005.

## **2. Expenditure Analysis**

### **2.1 Inventory of Projects/Programmes**

This section details the inventory drawn up by Cork City Council in accordance with the guidance on the Quality Assurance process. The inventory lists all of the Council's projects and programmes at various stages of the project life cycle which amount to more than €0.5m. This inventory is divided between current and capital projects and between three stages:

- A) Expenditure being considered
- B) Expenditure being incurred
- C) Expenditure that has recently ended

Details of the capital projects and revenue programmes included in the inventory for 2015 are set out in Appendix 1. Expenditure included under the Council's revenue programmes has been included in the same heading format as the 2015 adopted Budget approved by the Elected Members of the Council.

#### **Expenditure Being Considered**

Twenty capital projects with a value of greater than €0.5million were being considered by the Council in 2015. These projects relate to a number of areas across the Council, eight of which relate to the Housing Programme which is and will be a priority for the Council over the coming years. Seven more relate to the Roads Programme all of which are under €5m with the remaining five relating to the Environmental Services and Development Management Programmes. Further details of these projects are listed in Appendix 1.

There were two current expenditure programmes which were Being Considered for expansion in 2015 for amounts greater than €0.5m. Both are Housing programmes which are focused on providing housing for those with a housing need.

#### **Expenditure Being Incurred**

Under this stage in the project life cycle there are thirty two capital projects which are currently incurring expenditure each of which will cost over €0.5m. These projects are drawn from across Cork City Council's range of activities and corporate objectives. 15 of these relate to the Housing Programme with a further 7 relating to the Roads Programme. The remainder of the projects relate mainly to Environmental, Recreation & Amenity, and Development Management programmes. One project is over €20 million, 5 other projects are greater than €5 million with remaining projects under €5 million. The full breakdown and description of these projects is listed in Appendix 1.

Current expenditure has been included under this stage as it was adopted by the Elected Members of Cork City Council. All Service Level expenditure greater than €0.5m has been included in the inventory at Appendix 1.

## **Expenditure Recently Ended**

There are 21 capital projects that have recently ended which incurred expenditure of over €0.5m, including one large Roads Transport & Safety project of €51m. Two Housing and Building programme projects over €5million were also completed. All of the remaining projects fall under the €0.5-€5m value category. The full breakdown and description of these projects is listed in Appendix 1.

There were no current expenditure programmes relevant to this expenditure category under the Public Spending Code in 2015.

## **2.2 Published Summary of Procurements**

As part of the Quality Assurance process Cork City Council has published summary information on our website of all procurements in excess of €10m. Listed below is the link to this publication page and an illustration of its location.

### **Link to Procurement Publications:**

<http://www.corkcity.ie/services/finance/procurementover10million/>

## **3. Assessment of Compliance**

### **3.1 Checklist Completion: Approach Taken and Results**

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

**Checklist 1:** General Obligations Not Specific to Individual Projects/Programmes

**Checklist 2:** Capital Projects or Capital Grant Schemes Being Considered

**Checklist 3:** Current Expenditure Being Considered

**Checklist 4:** Capital Expenditure Being Incurred

**Checklist 5:** Current Expenditure Being Incurred

**Checklist 6:** Capital Expenditure Completed

**Checklist 7:** Current Expenditure Completed

(a) In addition to the self-assessed scoring, the majority of answers are accompanied by explanatory comments. Each question in the checklist is judged using the following scoring mechanism:

- I. Scope for significant improvements = a score of 1
- II. Compliant but with some improvement necessary = a score of 2
- III. Broadly compliant = a score of 3

### Checklist 1: 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
Does the Department ensure, on an ongoing basis that appropriate people within the Department and in its agencies are aware of the requirements of the Public Spending Code?	3	Procedures for obtaining a Capital Budget mirror the PSC
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	3	Relevant staff attended formal training in 2016
Has internal training on the Public Spending Code been provided to relevant staff?	2	Training has been provided on our internal SOPs for Appraisal & Management of Capital Projects
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No projects relevant to the PSC
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	Recommendations are notified to relevant parties for review and application
Have recommendations from previous Quality Assurance exercises been acted upon?	2	Partially implemented
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Yes
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	
Has the Chief Executive signed off on the information to be published to the website?	3	

**Checklist 2:** – to be completed in respect of **capital projects or capital programme/grant scheme** that is or was **under consideration** in the past year.

Capital Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1–3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	2	Not all projects under consideration in 2015 have been formally assessed / progressed to date
Was a CBA/CEA completed for all projects exceeding €20m?	3	Carried out by other bodies/agencies which then provide funding to CCC
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	Appraisal is required prior to formal allocation of a capital budget
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	2	In the majority of cases
If a CBA/CEA was required was it submitted to the DPER (CEEU) for their view?	N/A	Carried out by other bodies/agencies which then provide funding to CCC
Were the NDFA Consulted for projects costing more than €20m?	N/A	Carried out by other bodies/agencies which then provide funding to CCC
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	2	Not in all cases
Was approval granted to proceed to tender?	2	Yes where funding from external Sanctioning Authority
Were Procurement Rules complied with?	3	
Were State Aid rules checked for all supports?	3	
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	2	
Have steps been put in place to gather the Performance Indicator data?	2	



**Checklist 3:** – New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1–3	Comment/Action Required
Were objectives clearly set?	3.	Programmes on Inventory relate to meeting national Housing needs under national strategic objectives
Are objectives measurable in quantitative terms?	3	National KPIs are in place for Housing
Was an appropriate appraisal method used?	2	
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	Yes
Was the required approval granted?		Yes. Increases approved as part of the Annual Budget process
Has a sunset clause been set?	N/A	
Has a date been set for the pilot evaluation?	N/A	
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
If outsourcing was involved were Procurement Rules complied with?	N/A	
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	2	KPIs are established each year for specific services
Have steps been put in place to gather the Performance Indicator data?	2	Annual reporting on Service Level indicators is in place

**Checklist 4:** - Complete if your organisation had **capital projects/programmes** that were **incurring expenditure** during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	
Did management boards/steering committees meet regularly as agreed?	2	Yes for larger projects
Were Programme Co-ordinators appointed to co-ordinate implementation?	2	Yes but in some cases no formal appointments were made
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a senior suitable level for the scale of the project?	3	
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Monitoring was ad hoc on some projects, area that could be improved
Did the project keep within its financial budget and its time schedule?	2	Some projects had either time or budget overruns
Did budgets have to be adjusted?	2	Budgets typically aligned to tender price which overran in cases due to contractor claims
Were decisions on changes to budgets or time schedules made promptly?	2	
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	N/A	No
If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?	N/A	No
If costs increased was approval received from the Sanctioning Authority?	2	Yes but not always before costs incurred
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department	2	Mainly for the large Roads projects

**Checklist 5: – For Current Expenditure**

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1–3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget process
Are outputs well defined?	2	National KPIs are in place for Local Government
Are outputs quantified on a regular basis?	2	Service Level Indicators (KPIs) are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	2	Annual reporting on Service Level indicators
Are outcomes well defined?	2	Well defined for certain Programmes, more subjective for others
Are outcomes quantified on a regular basis?	2	Yes for major Programmes
Are unit costings compiled for performance monitoring?	2	For certain services
Is there a method for monitoring effectiveness on an ongoing basis?	1	Only for certain programmes
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	1	No. Reviews are carried out by BPI Unit and Internal Audit as appropriate
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	1	See above
Have all VFMs/FPAs been published in a timely manner?	1	
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	2	Improvements such as with CRM system have arisen out of evaluations'
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	N/A	

**Checklist 6:** - to be completed if **capital projects** were **completed during the year** or if **capital programmes/grant schemes matured** or were **discontinued**.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 1–3	Comment/Action Required
How many post project reviews were completed in the year under review?	1	Reviews were carried out at project and local management level but none were formally documented and shared across the organisation
Was a post project review completed for all projects/programmes exceeding €20m?	1	One project which ended recently, over this threshold, but sufficient time not yet elapsed for completion of review
If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date?	1	Formal post project review not scheduled at current date
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	1	Not formally
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	1	Changes were made but a local project level only
Was project review carried out by staffing resources independent of project implementation?	1	No

**Checklist 7:** – to be completed if current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.

<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued</b>	<b>Self-Assessed Compliance Rating: 1–3</b>	<b>Comment/Action Required</b>
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014

### **3. 2 Main Issues Arising from Checklist Assessment**

The completed check lists show the extent to which Cork City Council believes that it complies with the Public Spending Code. Overall, the checklists show a good level of compliance with the Code. The organisation shows a higher level of compliance when considering and appraising projects and procurement relating to projects but lower levels in setting and collecting KPIs and post project review.

Projects that are funded by grants from external sanctioning authorities which in general tend to be the larger projects demonstrate a higher level of compliance with the code.

Checklist 1 shows that Cork City Council is meeting the requirements of the code and Quality Assurance reporting. The Council has standard operating procedures in place for capital projects which incorporate the requirements of the 2005 Guidelines for the Appraisal and Management of Capital Projects. In 2016 external training has been provided to the Council staff on the Public Spending Code and how it must be applied to all capital projects and revenue programmes. Guidance documentation has been prepared adapting the Public Spending Code for the type of expenditure that local authorities are responsible for and this has been updated this year as the requirements under the code become clearer.

Capital projects under consideration in 2015 include large Housing projects designed to meet local housing needs as effectively as possible and smaller projects relating to Roads and Development Management. The expenditure under consideration in 2015 covers projects that have been included in the Capital Programme for the next three years and not all of the projects have had full appraisals completed at this time. However procedures in line with the Spending Code are being complied with for the projects that are currently progressing through the appraisal and approval cycle and communication with the Sanctioning Authority is ongoing. In relation to the projects under this category the checklist suggests a good level of compliance with the code in relation to appraisal and procurement with lesser levels of compliance around performance indicators.

For capital projects incurring expenditure in 2015 the checklist indicates that project structures and monitoring procedures were put in place and that changes in circumstances were being dealt with. Projects did however overrun their financial budgets and time schedules resulting in an adjustment of original budgets in many cases.

For projects completed during the year while reviews were carried out at project and local management level, they were not being formally documented and shared across the organisation. This year saw a large number of projects being completed and while the reviews and lessons learned are being discussed at an informal level a move to more formal methods of documenting and sharing this information must be a priority for improvement in 2016.

For Current Expenditure programmes covered under checklist 3, 5 and 7 there were no new programmes and only two extended programmes under consideration for 2015 which were subsequently approved and included in the 2016 Budget. The programmes included in the Project Inventory under Expenditure Being Incurred are in respect of programmes that had expenditure greater than €0.5m in 2015. This expenditure was approved in 2014 during the annual statutory budget setting process covering the year 2015.

### 3.3 In-Depth Checks

The Council's Internal Audit function carried out the in-depth checks required under Step 4 of the Quality Assurance process. 5 capital projects were selected in total from all three Expenditure Types on the Project Inventory covering a total of 17% of overall capital project/programme costs. Details of the in-depth checks which were carried out are as follows under each Expenditure Type.

#### *Expenditure being considered*

Refurbishment of Multi-Storey Car Parks: This involves a proposal to carry out refurbishment works at the two city centre multi-story car parks at Kyril's Quay (North Main Street) and Lavitt's Quay (Paul Street).

#### *Expenditure being incurred*

City Northwest Quarter Regeneration (CNWR), Phase 1A Design & Construction: This project is Phase 1A of a 10 year project based on the 2011 'Cork City North West Regeneration Master-plan & Implementation Report', a plan which was undertaken in conjunction with the Department of Environment, Community & Local Government (DECLG).

#### *Expenditure recently ended*

Three projects were chosen under this heading as follows:

1. Bandon/Sarsfield Road Flyovers: traffic amelioration schemes through construction of flyovers at Bandon Road and Sarsfield Road roundabouts and the provision of ancillary roads.
2. Fitzgerald's Park Playground: Design and build of an inclusive children's playground at Fitzgerald's Park
3. Lee Rowing Club Slipway: Demolition of existing slipway and installation of new pontoon.

The reviews and supporting documentation supplied revealed no major issues which would cast doubt as to the City Council's compliance with the Public Spending Code. However a number of findings were highlighted in the internal audit review report, where the City Council could enhance the appraisal, management and review of capital contracts and thereby ensure a greater demonstration of compliance with PSC code requirements. Key findings were:

#### ➤ General Compliance with Public Spending Code

- Further enhance existing processes and controls (e.g. Checklists) to readily provide senior management with assurance that every capital project complies with the Public Spending Code. Each project manager should prepare and certify self-assessment checklists each year for the programme of projects for which they are responsible.
- For those proposed capital projects that do not have a detailed appraisal, management should consider the development of a preliminary appraisal corporate template(s) for

completion prior to their inclusion in the three year indicative capital programme as presented to Council under s135(1) LGA 2001.

- **Financial Management of Capital Project**
  - Ensure that the sanctioning authority is notified of project overruns as soon as they arise. Request approval for extended budget as soon as possible.
  - Ensure that additional approval from management is obtained in advance of incurring expenditure which will result in project overruns.
  - Project managers should formally forecast, on a periodic basis, the expected Income and Expenditure outturns on all capital projects under their control.
  
- **Expenditure Completed – Post Project Review or Appraisal**
  - A summary “Lessons Learnt” Report should be completed on substantial completion of each project. This concise report should be prepared under prescribed headings.
  - Introduce a corporate system to report the substantial completion of projects and identify when a post project review should be undertaken.
  - Determine a corporate template(s) for use when undertaking and reporting the results of post project reviews.
  - Those conducting post project reviews and evaluations should be independent of those who conducted the appraisal or managed the implementation.
  - Project outcomes and learning’s should be detailed in a post project review and discussed at management level.



## **4. Next Steps: Quality Assurance Process**

This is the second Quality Assurance Report prepared under the Public Spending Code and has been prepared in relatively quick succession to the first report. A number of actions have been taken in that time to improve the awareness and understanding of the PSC within the organisation and we will continue to build on these. The areas identified within this report where improvements are necessary and the in-depth review recommendations will be used to develop an action plan for the coming year. This plan will be used to monitor actions being implemented and continue to drive greater levels of compliance with the PSC. At a high level the following actions will be taken:

- Enhance internal procedures to ensure that awareness of and compliance with Public Spending Code obligations are integrated into project / programme management practices of the organisation.
- Strengthen the financial management of capital projects through forecasting outturns.
- Where project overruns are anticipated ensure prescribed notifications and approvals are obtained in advance of incurring additional expenditure.
- Provide guidance to facilitate post project reviews so that projects outcomes and learning's are disseminated within the Council and to the Sponsoring Agencies.
- Implementation of the detailed findings that arose during Internal Audit's In Depth reviews.

## **5. Conclusion**

The inventory outlined in this report lists the capital expenditure that is being considered, being incurred, and that has recently ended. Cork City Council has published details of all procurements in excess of €10 million on its website. The checklists completed by the organisation show a satisfactory level of compliance with the Public Spending Code. The in-depth checks carried out on a selection of programmes revealed no major issues which would cast doubt on the Council's compliance with the Code. However the Quality Assurance Process has identified areas where the Council can improve both at a broad level in implementing the Code and in specific areas across all three expenditure categories.

## **Appendix 1**

### **Inventory of Projects and Programmes above €0.5m**

Local Authority	Expenditure being considered			Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital		Current Expenditure	> €0.5m		Current Expenditure	> €0.5m	
		Capital Grant Schemes > €0.5m	Capital Projects €5 - 20m €20m plus		Capital Grant Schemes	Capital Projects		Capital Grant Schemes	Capital Projects
Local Authority									
<b>Cork City Council</b>									
<b>Housing &amp; Building</b>									
ST. ANTHONY'S GROUP HSG SCHEME									€4.35m
SCAVANGE, SHUTTER, DEMO, D. RE							€1.39m		
CNWR PROJECT ADMINISTRATION							€0.91m		
PHASE 1A DESIGN CNWR							€3.95m		
FABRIC UPGRADE & JOB STIMULUS							€5.80m		
REFURB DEANROCK-TOGHER							€1.19m		
DEANROCK CONSTRUCTION					€14.40m				
ANGLESEA STREET HOMELESS		€1.10m							
BURKES AVE / GERALD GRIFFIN ST							€11.70m		
LOVERS WALK FARRANREE TURNKEY									€0.54m
GLEN PH.2-BLDG & COMMUN CNTRE									€6.40m
SPRING LANE UPGRADE WORKS							€0.64m		
3 INFILL UNITS CHURCHFIELD PL							€0.54m		
27 WASHINGTON ST& 5/6 JAMES ST							€0.61m		
REVOLVING FUND VACANT HSE. REP							€0.62m		
PHASE 1B DEVT. (PROJECT 4-7)							€6.10m		
PHASE 1C CNWRQ					€6.30m				
VOID RECOVERY PROGRAMME 2014									€4.41m
CNWRQ PH. 2A (DECANT/ENABLING)							€11.00m		
HOUSING VOIDS PROGRAMME 2015									€8.75m

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital			Current Expenditure	> €0.5m		Current Expenditure	> €0.5m	
		Capital Grant Schemes > €0.5m	€0.5 - 5m	€5 - 20m		Capital Grant Schemes	Capital Projects		Capital Grant Schemes	Capital Projects
Local Authority										
BLACKPOOL VILLAGE GREEN LANE							€0.94m			
12 INFILL UNITS BOYCES STREET							€8.70m			
VOIDS PROGRAMME 2016			€1.00m							
VOIDS PROGRAMME 2017			€1.00m							
VOIDS PROGRAMME 2018			€1.00m							
HOUSE PURCH 27 UNITS ELDERWOOD										
SOCIAL HOUSING SCHEME PROJECTS						€35.63m				
SOCIAL HOUSING ACQUISITIONS						€24.50m				
A01 MAINT/IMP LA HOUSING UNITS							€15.30m			
A02 HOUSING ASSESS, ALLOC & TRANSFER							€0.71m			
A03 HOUSING RENT & TENANT PURC ADM							€1.31m			
A04 HOUSING COMM DEVELOP SUPPORT							€5.63m			
A05 ADMIN OF HOMELESS SERVIES	€0.71m						€6.28m			
A06 SUPPORT TO HOUSING CAPITAL PRO							€2.03m			
A07 RAS PROGRAMME	€1.43m						€7.53m			
A08 HOUSING LOANS							€1.13m			
A09 HOUSING GRANTS							€1.74m			
<b>Road, Transport &amp; Safety</b>										
BANDON/SARFIELD RD FLYOVER										€51.0m
CORNMARKET STREETSCAPE& CANOPY										€2.62m
GREEN ROUTE-MODEL FARM ROAD										€1.95m
QUAY WALL REMEDIAL WORKS										€1.00m

Local Authority	Expenditure being considered			Expenditure being incurred			Expenditure recently ended			
	Current > €0.5m	Capital		> €0.5m		> €0.5m		Current Expenditure	Capital Grant Schemes	Capital Projects
		Capital Grant Schemes > €0.5m	€0.5 - 5m	€5 - 20m	€20m plus	Current Expenditure	Capital Grant Schemes			
Local Authority										
SKEHARD ROAD REALIGNMENT										€1.89m
BLACKROCK HARBOUR REMEDIATION								€2.20m		
BOREENMANNA ROAD REALIGNMENT										€0.79m
CORK CYCLE NETWORK										€1.96m
KYRLS QUAY REALIGNMENT PROJECT										€1.14m
PARNELL PLACE IMPROVE. SCHEME								€2.81m		
KENT STATION TO CITY CENTRE								€3.20m		
CYCLE ROUTE UCC TO CITY CENTRE								€2.45m		
BALLYVOLANE TO CITY CEN. CYCLE			€0.65m							
HOLLYHILL ACCESS ROAD								€2.67m		
BARRACK ST. RENEWAL PHASE II								€1.30m		
ESTATES RESURFACING										€0.61m
SKEHARD RD-CHURCH RD JCT IMPRO			€0.50m							
MAHON POINT BUS GATE & WALKWAY			€0.65m							
CLONTARF BRIDGE REHABILITATION PH 1										€1.59m
CLONTARF BRIDGE REHABILITATION PH 2			€2.40m							
CURRAHEEN ROAD BRIDGE			€0.62m							
PUBLIC LIGHTING REFURBISHMENT			€1.00m							
CITY CENTRE MANAGMENT PLAN								€8.00m		
CAR PARKS X 2 REFURBISHMENT			€0.50m							
B01 NP ROAD - MAINTENANCE & IMPROVEMENT								€2.21m		
B04 LOCAL ROAD - MAINTENANCE & IMPROVEMENT								€9.45m		
B05 PUBLIC LIGHTING								€2.36m		

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital			Current Expenditure	> €0.5m		Current Expenditure	> €0.5m	
		Capital Grant Schemes > €0.5m	€0.5 - 5m	€5 - 20m		Capital Grant Schemes	Capital Projects		Capital Grant Schemes	Capital Projects
Local Authority				€20m plus						
B06 TRAFFIC MANAGEMENT IMPROVE					€4.45m					
B08 ROAD SAFETY PROMO/EDUCATION					€0.75m					
B09 CAR PARKING					€4.53m					
B10 SUPPORT TO ROADS CAPITAL PROGRAMME					€1.25m					
<b>Water Services</b>										
FLOOD DEFENCE & PUBLIC REALM			€6.00m							
C01 WATER SUPPLY					€6.23m					
C02 WASTE WATER TREATMENT					€2.50m					
C08 NON IRISH WATER					€0.82m					
<b>Development Management</b>										
STAPLETON HOUSE							€0.88m			
8&9 PARNELL PLACE							€1.25m			
BOOLE HOUSE REDEVELOPMENT							€0.61m			
UNITARIAN CHURCH				€3.26m						
WAYFINDING				€0.60m						
ENGLISH MARKET ROOF REPAIRS				€1.00m						
NORTH MON PROJECT										€4.00m
NATIONAL DIASPORA CENTRE							€1.00m			
ELIZABETH FORT							€2.28m			
PURCHASE OF 1, LAPPS QUAY										€0.87m
EVENTS CENTRE										
D01 FORWARD PLANNING					€1.22m		€21.50m			

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended	
	Current > €0.5m	Capital			Current Expenditure	> €0.5m		Current Expenditure	> €0.5m
		Capital Grant Schemes > €0.5m	€0.5 - 5m	€5 - 20m		€20m plus	Capital Grant Schemes		
Local Authority									
D02 DEVELOPMENT MANAGEMENT					€1.89m				
D03 ENFORCEMENT					€0.65m				
D05 TOURISM DEVELOPMENT & PROMOTION					€1.21m				
D06 COMMUNITY & ENTERPRISE FUNCTION					€1.45m				
D09 ECONOMIC DEVELOPMENT & PROMOTION					€2.60m				
<b>Environmental Services</b>									
DEVELOPMENT OF MARINA PARK							€7.10m		
LANDFILL VOID SPACE CONTRACT 9							€10.01m		
MARDYKE GARDENS									€2.60m
LEE ROWING CLUB SLIPWAY									€0.60m
ELECTRICITY GEN. AT KINSALE RD							€1.60m		
FITZGERALD'S PARK PLAYGROUND									€0.61m
MONAHAN RD ENVIRON ENHANCEMENT			€1.00m						
E01 LANDFILL OPERATIONS & AFTERCARE					€2.04m				
E02 RECOVERY & RECYCLE FACILITIES OPS					€1.29m				
E06 STREET CLEANING					€7.34m				
E08 WASTE MANAGEMENT PLANNING					€0.51m				
E09 MAINTENANCE OF BURIAL GROUNDS					€1.35m				
E10 SAFETY OF STRUCTURES & PLACES					€0.64m				
E11 OPERATION OF FIRE SERVICES					€14.86m				
E12 FIRE PREVENTION					€1.59m				
<b>Recreation &amp; Amenity</b>									

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended						
	Current > €0.5m	Capital			> €0.5m			> €0.5m						
		Capital Grant Schemes > €0.5m	€0.5 - 5m	€5 - 20m	€20m plus	Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects			
Local Authority														
NEW HOLLYHILL LIBRARY														€3.25m
F01 LEISURE FACILITIES OPERATIONS							€1.22m							
F02 OP OF LIBRARY & ARCHIVE SERVICE							€7.42m							
F03 OUTDOOR LEISURE AREA OPERATION							€9.47m							
F04 COMM, SPORT & REC DEVELOPMENT							€1.46m							
F05 OPERATION OF ARTS PROGRAMME							€2.88m							
<b>Agriculture, Education, Health &amp; Welfare</b>														
G05 EDUCATIONAL SUPPORT SERVICES							€0.51m							
<b>Miscellaneous Services</b>														
BPI CRM INITIATIVE										€0.50m				
H05 OP OF MORGUE & CORONER EXP							€0.83m							
H09 LOCAL REPRES/CIVIC							€1.27m							