



Sligo County Council

Public Spending Code Quality Assurance Report for the Year Ended 31st December 2024

Table of Contents

Contents

1. Introduction	3
2. Format of Report	3
3. Inventory of Projects/Programmes (Step 1 of QA Process)	4
4. Published Summary of Procurements (Step 2 of QA Process)	5
5. Assessment of Compliance (Step 3 of QA Process)	6
6. In-depth Checks (Step 4 of QA Process)	17
7. Conclusion	18
8. Certification	18
9. Appendices	19

1. Introduction

This report is the “Public Spending Code-Quality Assurance Report” for Sligo County Council for the year ended 31st December 2024.

The objective of the Public Spending Code is to ensure that the state achieves best value for the resources it has at its disposal. The Code covers all bodies in receipt of public funding, including Local Authorities. Each Authority is required to publish an annual report, signed by the Chief Executive, following the completion of a Quality Assurance process.

2. Format of Report

The Quality Assurance Process contains five steps as follows:

1. Compilation of a list of all projects/programmes, at the different stages of the Project Life Cycle, with an anticipated cost in excess of €500,000 (“Project Inventories”). This list of Capital and Current Expenditure schemes/programmes are further classified under the categories of:
 - Being considered
 - Being incurred
 - Completed or discontinued
2. Where there are procurements in excess of €10m, relating to projects in progress or completed in the year under review, the Authority should publish summary information on its website.
3. Completion of checklists included in the Code.
4. Undertaking an in-depth check on a sample of projects/programmes. The value of the projects selected for in-depth review must follow the criteria set out below;
 - Capital Projects – minimum of 5% of the total value of all Capital projects on the Project Inventory

Revenue Projects – minimum of 1% of the total value of all Revenue projects on the Project Inventory.

The minimum is an average over a three year period.

5. Preparation and submission of a short report to the National Oversight & Audit Commission (NOAC), summarising the information covered in steps 1-4 of the Quality Assurance process. The report is to be signed by the Chief Executive and published on the authority's website.

3. Inventory of Projects/Programmes (Step 1 of QA Process)

Appendix 1 sets out the inventory of Sligo County Council, for the year ended 31st December 2024. The current expenditure, capital grant schemes and capital projects are categorised under the three phases of:

- Expenditure being considered
- Expenditure being incurred
- Projects / Programmes completed or discontinued

Expenditure being considered

This heading includes expenditure for capital projects and grant schemes that are or were under consideration during the year and new current expenditure programmes/extensions to existing programmes, with annual expenditure greater than €0.5m per annum. Capital projects "under consideration" include those at appraisal and planning and design phases.

Expenditure being incurred

This covers capital projects that are at the implementation stage, capital grant schemes that are incurring expenditure and current expenditure schemes or programmes that are incurring expenditure.

Projects / Programmes completed or discontinued

This includes Capital Projects that were completed in the year, capital grant schemes that were completed/discontinued and current expenditure schemes or programmes that were completed /discontinued.

The revenue figures included in Appendix 1 are based on the Unaudited Annual Financial Statement for the year ended 31st December, 2024.

The total Current expenditure for the year ended 31st December, 2024 is €74,902,764.

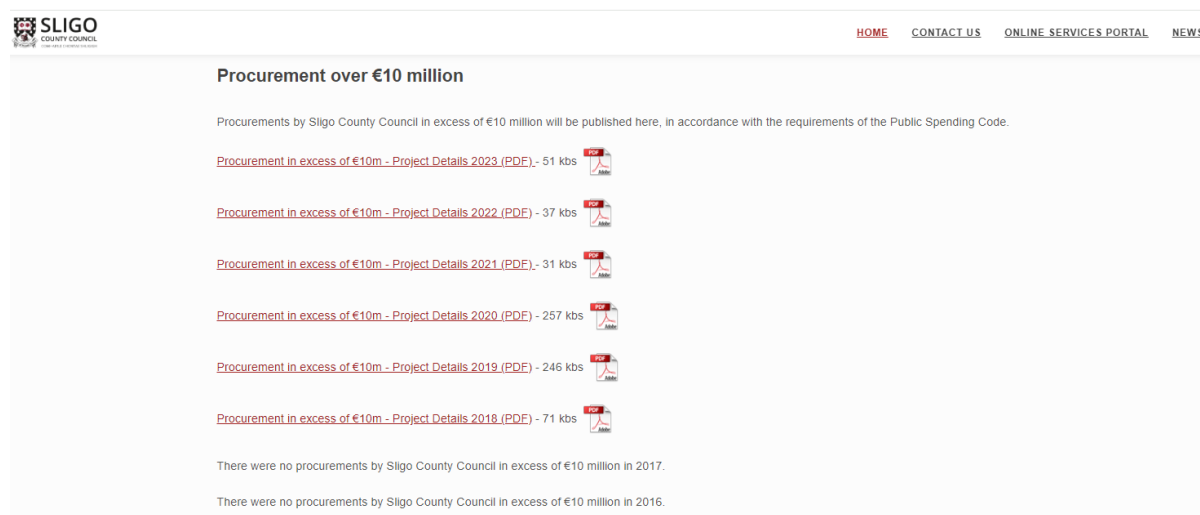
The total inventory value for Capital Projects / Programmes for the year ended 31st December 2024 is:

Expenditure being considered	€143,080,783
Expenditure being incurred	€1,173,837,564
Project / Programme completed or discontinued	€88,389,443
Total	€1,405,307,790

4. Published Summary of Procurements (Step 2 of QA Process)

Sligo County Council has published details of procurements in excess of €10m, for 2024 inventories, on its website at the following link:

<http://www.sligococo.ie/publicspendingcode/>





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Procurement over €10 million


Procurements by Sligo County Council in excess of €10 million will be published here, in accordance with the requirements of the Public Spending Code.


[Procurement in excess of €10m - Project Details 2023 \(PDF\)](#) - 51 kbs 

[Procurement in excess of €10m - Project Details 2022 \(PDF\)](#) - 37 kbs 

[Procurement in excess of €10m - Project Details 2021 \(PDF\)](#) - 31 kbs 

[Procurement in excess of €10m - Project Details 2020 \(PDF\)](#) - 257 kbs 

[Procurement in excess of €10m - Project Details 2019 \(PDF\)](#) - 246 kbs 

[Procurement in excess of €10m - Project Details 2018 \(PDF\)](#) - 71 kbs 

There were no procurements by Sligo County Council in excess of €10 million in 2017.

There were no procurements by Sligo County Council in excess of €10 million in 2016.

The Authority will continue to update the information as new relevant procurements arise.

5. Assessment of Compliance (Step 3 of QA Process)

The following high-level checklists have been completed by the Authority:

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

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)?	3	All relevant staff have been notified of their obligations under the PSC
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Guidance documentation has been circulated and is available on the intranet.
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	Yes, e.g. TII project appraisal guidelines
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Where applicable
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Recommendations are notified to relevant parties for review and implementation
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Recommendations are reviewed and implemented by relevant parties.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Certified by the Chief Executive, submitted to NOAC and published on Sligo County Council's website

Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes, the required sample was subjected to an in-depth review
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	3	Yes – standard part of Scheme Management for both TII, DTTAS and Department of Housing, Planning, Community and Local Government in relation to capital projects
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	n/a in 2024
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Yes
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	Yes- they are used as a learning tool for future projects

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year. Review of Housing projects checklists for 2024

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Housing Capital fortnightly review meetings and quarterly review meetings with Dept
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
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes

Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes DHPLG 4 stage capital appraisal process
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, DHPLG 4 stage capital appraisal process
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? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes, Unit Ceiling Costs used
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Risk mitigation underway. Risk Register prepared at Stage 1. Governance – fortnightly report to Housing Capital Team, quarterly report to DHPLG Capital Team
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	3	n/a
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes DHPLG 4 stage capital appraisal process
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
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 DHPLG 4 stage capital appraisal process

Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	3	n/a
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Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year. D09 Economic Development & Promotion €1,242,109

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Part of the annual budgetary process.
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?	3	Approved in Annual Budget 2025
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?	3	Additional expenditure relates to existing expenditure stream
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Additional expenditure relates to existing expenditure stream

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes
Q 4.7	Did budgets have to be adjusted?	3	Yes, by Change Orders if required
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	No
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	n/a	
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?	n/a	

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Annual Budget defines the expenditure for the year
Q 5.2	Are outputs well defined?	3	National Key Performance Indicators
Q 5.3	Are outputs quantified on a regular basis?	3	National Key Performance Indicators are set annually
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Budget monitoring on a monthly basis

			and regular team meetings to review activities
Q 5.5	Are outcomes well defined?	3	Yes, Corporate Plan objectives
Q 5.6	Are outcomes quantified on a regular basis?	3	As required
Q 5.7	Are unit costings compiled for performance monitoring?	3	As required
Q 5.8	Are other data compiled to monitor performance?	3	Reports as required by the Approving Authority
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Monthly management reports
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Performance Indicator data is available

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	n/a	n/a in 2004
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?		Updated guidelines incorporate lessons learned
Q 6.3	How many Project Completion Reports were published in the year under review?	n/a	n/a in 2004
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	n/a	n/a in 2004
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	n/a	n/a in 2004
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?	n/a	n/a in 2004
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	n/a	n/a in 2004
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	n/a	n/a in 2004

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 in 2024
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?		n/a in 2024
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?		n/a in 2024
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?		n/a in 2024
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?		n/a in 2024
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?		n/a in 2024
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?		n/a in 2024

Main issues arising from Checklist Assessment

The above checklists represent Sligo County Council's assessment of its compliance with the Public Spending Code.

Where current expenditure was incurred during the year, the rating of compliance was in band 3 which is "Broadly Compliant". Under the current expenditure categories there were no programmes ended /discontinued within the year.

The capital checklists prepared for 2024 show, in general, a high level of compliance with the code. In the case of smaller scale schemes/projects there is the opportunity to introduce

more structured procedures to strengthen documentation and management of such projects.

The QA process highlighted the need for training, to ensure that all staff involved in expenditure and budgetary management, are familiar with the code and its related obligations. Department Circulars containing updates to the Public Spending Code process are available to staff on the Council's intranet. Staff from the Council will avail of external training on the PSC when this is available.

The authority has met the obligations in preparing and submitting to NOAC, the PSC report for the expenditure year ended 31st December 2024, which includes the completion of the required inventories and checklists and the in-depth review on the required sample of total inventory.

6. In-depth Checks (Step 4 of QA Process)

This section presents a summary of the findings of the In-Depth Check on the following areas of expenditure:

Current Project – ICOB grant scheme

As part of Budget 2024, the government signed off on a package of €257 million for the Increased Cost of Business (ICOB) grant as a vital measure for small and medium businesses. Local authorities, funded through the Department of Enterprise, Trade and Employment, managed the rollout of the grant to qualifying businesses.

Eligible businesses received a once-off grant payment as a contribution towards the rising costs faced by businesses. It was not a Commercial Rates waiver and businesses continued to pay their Commercial Rates bill as normal.

The grant was based on the value of the Commercial Rates bill received by an eligible business in 2023. The business must have operated from a location that was commercially rateable by a local authority and be compliant with their rates arrangements with their local authority.

In 2024 grants to the value of €3,081,670 were processed by Sligo County Council under the ICOB scheme.

The in-depth check has demonstrated that controls are in place to provide adequate assurance that there is substantial compliance with the Public Spending Code.

Capital Project – Housing – Far Finisklin Phase 1

Far Finisklin Phase 1 will deliver a social housing development of high-quality residential accommodation in the form of houses and apartments and high quality open space across the site. The total of the Phase 1 site provided by SCC is 1.762 ha. The scheme will provide 47no. social housing units with a mix of types, siteworks and ancillary services which will provide suitable accommodation to meet a designated need of the local authority in this location as per the current Housing Delivery Action Plan.

Stage 2 approval, received in Sept 2024 agreed a budget of €15,155,607 for the provision of 1 bed (16 no.) and 2 bed (16 no.) apartments, 3 bed house (13 no.), 4 bed house (1 no.) and 5 bed house (1 no.), open space, car parking, site services and provision of footpaths.

Expenditure during 2024 was €441,785.

The in-depth check has demonstrated that controls are in place to provide adequate assurance that there is substantial compliance with the Public Spending Code.

Capital Project – Energy Efficiency/Retrofitting Programme (EERP)

The national Energy Efficiency/Retrofitting Programme (EERP) was launched in 2013 with the aim of funding the retrofit of social homes requiring insulation and energy upgrade works. The programme was revised in 2021 and set a target for the sector of 36,500 local authority owned dwellings to be retrofit to a BER rating of B2/Cost Optimal Equivalent (CoE). The revised programme provides for a significant upscaling in the level of funding available

and focuses on ensuring that the fabric of the home is upgraded and an energy efficient heating system is provided, namely a heat pump.

Target Number of Units

Local Authority	2024 EERP Preliminary Allocation	Funding	Project Management Funding	Programme Total
Sligo	37	€1,258,000	€75,480	€1,333,480

The objectives of the programme are:

- To fund the retrofit of social homes requiring insulation and energy upgrade works
- To improve the standard and overall quality of Local Authority social housing stock
- To assist in meeting commitments in relation to carbon emissions and energy reduction targets

The in-depth check has demonstrated adherence with the broad principles of the Public Spending Code in relation to capital expenditure programmes.

7. Conclusion

The Public Spending Code Quality Assurance Report, inventories and checklists have been completed by the Authority for the year ended 31st December 2024. The Authority will continue to review areas where compliance with the PSC requirements could be strengthened and improved and identify and implement improvements in its processes.

8. Certification

This Annual Quality Assurance Report reflects Sligo 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.

Signed by:


Martin Lydon,
Chief Executive

29th May, 2025

9. Appendices

Appendix 1 Project Inventory

Appendix 2 Quality Assurance – In Depth Check

Current:

Capital:

Expenditure being Considered

Projects/Programmes completed or discontinued

Appendix 1

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
Adelaide Street, Sligo	AHB - Tuath, 37 no. units	€ -	€ -	€ -	HDAP Delivery Target 2027	€ 13,036,353	
Summerhill, Tubbercurry, Co. Sligo	AHB - Sophia, 10 no. units	€ -	€ -	€ -	HDAP Delivery Target 2027	€ 1,360,330	
Far Finisklin Phase 2	40 no. units	€ -	€ -	€ -	HDAP Delivery Target 2027	€ 12,547,821	
Cairnsfort (Browns) Field	Construction of 60 no. Units	€ -	€ -	€ -	SHIP Delivery Target 2027	€ 21,340,000	
RRDF Tubbercurry Regeneration Project	Public Realm Re-generation project	€ -	€ -	€ -	2026 - 2028	€ 2,000,000	75% RRDF funding
RRDF Ballisodare Regeneration Project	Public Realm & Riverside UpgradeRegeneration Project	€ -	€ -	€ -	2026 - 2028	€ 4,000,000	80% Government funding
RRDF Enniscrone	Rural Re-generation of disused cliff baths and pavillion building	€ -	€ -	€ -	Sep-27	€ 9,416,521	90% RRDF funding
ORIS 2023M2	Measure 2 projects - Tubbercurry Forest Trail, Colga Lake & Sligo Way Rehabilitation	€ -	€ -	€ -	Jun-26	€ 584,444	max 90% Government funding
ORIS 2024/2025 M3	Coolaney Footbridge				Sept 2025 - Mar 2027	€ 555,555	max 90% Government funding
Community Centre Investment Fund	Community Centre - Ballymote	€ -	€ -	€ -	Jun-26	€ 2,945,545	
Community Centre Investment Fund	Community Centre - Kilglass	€ -	€ -	€ -	Jun-26	€ 1,293,011	
Town & Village Renewal 2025	Town & Village Enhancement				Nov 2025 - May 2027	€ 1,700,000	min. 60% up to a max of 90% Government funding
URDF - Sligo Public Realm Plan	Various projects to be delivered over next 6 years	€ -	€ -	€ -	2022- 2030	€ 25,482,878	75% URDF funding
URDF - City Campus project	City Campus - development of brownfield town centre site plus new county library and museum	€ -	€ -	€ -	2022- 2030	€ 37,718,325	75% URDF funding

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
URDF Call 3	19 no. projects				2023- 2030	€ 2,000,000	75% URDF funding
RRDF Strandhill Public Realm Enhancement	Public Realm Enhancement Schemes	€ -	€ -	€ -	2024 - 2026	€ 4,000,000	75% URDF funding
Ballymote Library	Libraries Capital Programme 2023-2027	€ -	€ -	€ -	2024 - 2027	€ 3,100,000	€1.3m Government funding
A05 Administration of Homeless Service	Homeless Service	€ 636,579					
D09 Economic Development & Promotion	U & V Renewal	€ 1,242,109					
Totals		€ 1,878,688	€ -	€ -		€ 143,080,783	

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	Annual Expenditure per Approved Revenue Budget	€ 3,756,238	€ -	€ -	on-going	n/a	n/a	
A03 Housing Rent and Tenant Purchase Administration	Annual Expenditure per Approved Revenue Budget	€ 590,903	€ -	€ -	on-going	n/a	n/a	
A04 Housing Community Development Support	Annual Expenditure per Approved Revenue Budget	€ 567,755	€ -	€ -	on-going	n/a	n/a	
A05 Administration of Homeless Service	Annual Expenditure per Approved Revenue Budget	€ 1,717,378	€ -	€ -	on-going	n/a	n/a	
A06 Support to Housing Capital & Affordable Prog.	Annual Expenditure per Approved Revenue Budget	€ 1,282,415	€ -	€ -	on-going	n/a	n/a	
A07 RAS Programme	Annual Expenditure per Approved Revenue Budget	€ 3,149,393	€ -	€ -	on-going	n/a	n/a	
A08 Housing Loans	Annual Expenditure per Approved Revenue Budget	€ 1,667,411	€ -	€ -	on-going	n/a	n/a	
A09 Housing Grants	Annual Expenditure per Approved Revenue Budget	€ 1,816,089	€ -	€ -	on-going	n/a	n/a	
Housing Acquisitions Programme 2024	Department Funded Housing Acquisition Programme		€ 3,982,033	€ -	2025	€ 3,982,033	€ 4,832,623	
Social Housing Development at Maugheraboy	Construction of 62 no. units		€ 3,531,381	€ -	HDAP Delivery Target 2026	€ 4,921,499	€ 23,921,944	
Housing Construction Connolly Park, Tubbercurry	Construction of 10 no. units		€ 57,649	€ -	works completed	€ 2,570,326	€ 2,580,000	
Proposed Construction Bunnanadden	Construction of 6 no. units		€ 58,642	€ -	works completed	€ 1,363,503	€ 1,370,000	
Proposed Construction Connolly Park Phase 2 and Green Road Coolaney	Construction of 19 no. units		€ 1,044,455	€ -	Works completed	€ 5,050,149	€ 5,201,823	
Proposed Construction of 30 dwellings at Geldof Drive & Centre Block Cranmore	Construction of 30 dwellings at Geldof Drive & Centre Block, Cranmore, Sligo		€ 556,591	€ -	HDAP Delivery Target 2026	€ 782,678	€ 8,737,297	
Traveller Accommodation Programme	Refurbishment of 6 no. bay Glenview		€ 12,989	€ -	works completed	€ 1,084,125	€ 1,085,000	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project /Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
2021 Proposed 3 no. extensions and treatment works	Ballyfree		€ 18,444	€ -	project delayed pending discussions with Uisce Eireann	€ 48,852	€ 1,739,176	
2021 Proposed 4 bay serviced site and treatment works	Cloonamahon		€ 4,736	€ -	project delayed pending discussions with Uisce Eireann	€ 21,588	€ 1,784,172	
Traveller Accommodation Programme Group Housing	3 no. units Glenview		€ 49,438	€ -	HDAP Delivery Target 2026	€ 148,602	€ 1,776,243	
Housing Construction Knappagh Beg	Construction of 28 no. units		€ 558,366	€ -	works completed	€ 8,503,073	€ 8,504,000	
Proposed Housing Construction at Carrowbunnaun, Strandhill	Construction of 51 no. units		€ 355,831		HDAP Delivery Target 2027	€ 721,047	€ 17,773,674	
Proposed Housing Construction Carney, Co. Sligo	Construction of 25 no. units		€ 845,908	€ -	HDAP Delivery Target 2025	€ 1,020,907	€ 10,031,032	
Proposed Housing Construction Phase 2, Camross, Ballymote	Units: 39 - Provisional		€ 789,179		HDAP Delivery Target 2025	€ 928,318	€ 12,921,652	
Proposed Social Housing Dev Easkey	10 no. units		€ 41,552		HDAP Delivery Target 2026	€ 65,515	€ 2,869,654	
Proposed Social Housing Dev Owenmore, Collooney	20 no. units		€ 49,734		HDAP Delivery Target 2026	€ 87,303	€ 11,519,078	
Proposed Social Housing Dev Grange	16 no. units		€ 143,966		HDAP Delivery Target 2026	€ 172,463	€ 5,584,618	

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
Social Housing Dromore West	15 no. units		€ 116,079		HDAP Delivery Target 2026	€ 132,780	€ 6,661,396	
Far Finisklin Phase 1	25 no. units		€ 441,785		HDAP Delivery Target 2026	€ 444,972	€ 15,155,607	
PPP Bundle #3 Rathellen, Finisklin	Construction of 63 no. units		€ 185,335		HDAP Delivery Target 2027	€ 216,338	€ 24,000,000	
Proposed Social Housing Dev Pirn Mill Rd	22 no. units		€ 228,994		HDAP Delivery Target 2025	€ 233,284	€ 7,697,836	
Proposed Social Housing High St	5 no. units		€ 41,120		HDAP Delivery Target 2026	€ 44,140	€ 1,985,872	
Southern Place, Knappagh Rd	4 no. apartments		€ 150,941		HDAP delivery target 2025	€ 335,517	€ 1,700,158	
CAS Kazelain	AHB 12 no. units		€ 59,548		HDAP Delivery Target 2027	€ 59,548	€ 3,430,304	
CAS Seaville Turnkey, Finisklin, Sligo	AHB - Sophia & HSE, 10 Units		€ 1,136,275		works completed	€ 1,136,275	€ 1,165,198	
Cranmore Regeneration Project - Administration	Salaries and Administration Costs		€ 1,004,482	€ -	2027	€ 18,475,666	€ 21,459,443	
Cranmore Regeneration Project 130 no. Units (Phase 2)	Environmental and building improvement works to social and private dwellings		€ 93,833		Works Completed April 2023	€ 6,482,551	€ 6,728,456	
Cranmore Regeneration Project 132 no. Units (Phase 3)	Environmental and building improvement works to social and private dwellings		€ 5,657,719	€ -	Completion date December 2025	€ 5,914,375	€ 11,969,822	

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
Cranmore - new link via Joe McDonnell Drive	Demolition of 4 no. existing houses and construction of 4 no. new units to provide pedestrian access from Cranmore to Chapel Hill		€ 14,438	€ -	Works completed December 2023, retention to be paid in 2025	€ 1,407,472	€ 1,493,264	
Sligo East City Community Resource & Recreation Centre	Multi-use community facility with office accommodation for the delivery of social programmes and community activities		€ 6,819		2028	€ 6,819	€ 10,821,000	
CAS Project Oaklee Housing Trust, Johnstons Court	Acquisition of 6 no. units		€ -	€ -	works completed	€ 1,381,907	€ 1,428,944	
CAS Project Nazareth House, Church Hill	Construction of 48 no. units & 1 no. Care support unit		€ -	€ -	works completed	€ 6,566,003	€ 6,577,964	
CAS Project Newgrove Housing Association, Strandhill	Acquisition and works to 1 no. unit		€ -	€ -	works completed	€ 564,136	€ 655,285	
CAS Project St Vincent de Paul, 5A Charles Street	4 no. units		€ -	€ -	works completed	€ 675,864	€ 684,674	
CAS and CLSS Project Sophia Housing Association, Tubbercurry	CAS, CLSS and communal facilities		€ -	€ -	works completed	€ 9,267,409	€ 9,543,924	
B01 NP Road - Maintenance and Improvement	Annual Expenditure per Approved Revenue Budget	€ 1,135,840	€ -	€ -	on-going	n/a	n/a	
B03 Regional Road - Maintenance and Improvement	Annual Expenditure per Approved Revenue Budget	€ 4,836,221	€ -	€ -	on-going	n/a	n/a	
B04 Local Road - Maintenance and Improvement	Annual Expenditure per Approved Revenue Budget	€ 13,953,371	€ -	€ -	on-going	n/a	n/a	
B05 Public Lighting	Annual Expenditure per Approved Revenue Budget	€ 1,346,326	€ -	€ -	on-going	n/a	n/a	
B07 Road Safety Engineering Improvement	Annual Expenditure per Approved Revenue Budget	€ 2,332,571	€ -	€ -	on-going	n/a	n/a	
B09 Car Parking	Annual Expenditure per Approved Revenue Budget	€ 587,469	€ -	€ -	on-going	n/a	n/a	

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
B10 Support to Roads Capital Programme	Annual Expenditure per Approved Revenue Budget	€ 515,414	€ -	€ -	on-going	n/a	n/a	
B11 Agency & Recoupable Services	Annual Expenditure per Approved Revenue Budget	€ 2,193,539	€ -	€ -	on-going	n/a	n/a	
Active Travel - NTA funded	NTA Programme 2021 - 2026		€ 1,589,424	€ -	2021 - 2026	€ 7,094,000	€ 14,000,000	
AT - N4 Collooney - Castlebaldwin	Cycle/walkway following completion of N4		€ 131,514	€ -	2027	€ 228,180	€ 10,000,000	
AT - Toberbride to Collooney	Cycle/walkway to connect Toberbride to Collooney		€ 54,862	€ -	2026	€ 131,328	€ 3,000,000	
Sligo Greenway - Bellaghy/Charlestown/Collooney	Greenway along disused railway line		€ 441,463		2027	€ 888,070	€ 20,000,000	
N4 Collooney to Castelbaldwin (formerly N4 Cloonamahon to Castelbaldwin)	15km upgrade of the N4 from Collooney to Castlebaldwin of which 3.0km is online and the remainder is off line upgrade.		€ 886,787	€ -	Phase 6 on-going Anticipated Completion 2026	€ 128,356,391	€ 149,400,000	
N16 Lugatobber	2.5km predominately offline upgrade.		€ 11,613,096	€ -	Phase 6 on-going Anticipated completion 2025	€ 26,330,574	€ 28,182,000	
N59 Corhawnagh to Crockacullion (formerly N59 Corhawnagh to Lugnadeffa)	Upgrade of a 4.7km section of the existing N59		€ -	€ -	Awaiting approval to proceed to Phase 3 (Design & Environmental Evaluation)	€ 147,809	€ 29,000,000	
N17 Collooney to Knock	Route being examined is 55km in length (this is not necessarily the section to be improved)		€ 119,536	€ -	TII Phase 2 Options Selection complete	€ 3,146,726	€ 550,000,000	
N4 Inner Relief Road HD28 NP Pavement	Pavement Asset Repair and Renewal Scheme		€ 12	€ -	Anticipated completion 2025	€ 21,096	€ 1,800,000	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project /Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
N16 Lugatober to County Boundary	Pavement Asset Repair and Renewal Scheme		€ 40,892	€ -	Anticipated completion 2026	€ 52,565	€ 1,800,000	
N15 Rathcormack South	Pavement Asset Repair and Renewal Scheme		€ 959,539	€ -	works completed	€ 959,539	€ 1,009,969	
N59 Tullylinn to Fiddaun	Pavement Asset Repair and Renewal Scheme		€ 1,249	€ -	Anticipated completion 2026	€ 20,737	€ 1,800,000	
N16 Sligo to Drumkilsellagh	Minor works		€ 3,583	€ -		€ 3,583	€ 24,000,000	
Eastern Garavogue River Bridge & Approach Roads	Strategic non-national road		€ 1,496,069	€ -	Construction June 2026 - December 2028	€ 3,896,541	€ 45,000,000	
Burton St Link Road	Strategic non-national road		€ 25,989	€ -	June 2025 - March 2027	€ 926,614	€ 3,666,000	
URDF O'Connell St enhancement	Street enhancement works		€ 7,428	€ -	2025	€ 4,725,997	€ 4,800,000	
D01 Forward Planning	Annual Expenditure per Approved Revenue Budget	€ 923,767	€ -	€ -	on-going	n/a	n/a	
D02 Development Management	Annual Expenditure per Approved Revenue Budget	€ 898,703	€ -	€ -	on-going	n/a	n/a	
D05 Tourism Development & Promotion	Annual Expenditure per Approved Revenue Budget	€ 616,653						
D06 Community & Enterprise Function	Annual Expenditure per Approved Revenue Budget	€ 1,481,840	€ -	€ -	on-going	n/a	n/a	
D09 Economic Development and Promotion	Annual Expenditure per Approved Revenue Budget	€ 7,863,064	€ -	€ -	on-going	n/a	n/a	
World Heritage Programme	Progression of World Heritage bid for 'The Passage Tomb Landscape of County Sligo'	€ -	€ 4,934	€ -	2024 - 2029	€ 4,934	€ 1,430,793	
SICAP 2024- 2028	Social inclusion programme managed by Sligo LCDC and implemented by Sligo LEADER Partnership	€ -	€ 987,551	€ -	2024- 2028	€ 987,551	€ 3,781,228	
LEADER PROGRAMME 2023- 2027	LEADER Programme	€ -	€ 177,848	€ -	2023- 2027	€ 214,348	€ 6,090,809	

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
ORIS 2021	ORIS 2021 Measures 1&2	€ -	€ 139,859	€ -	Oct- 24	€ 591,324	€ 640,109	max 90% Government funding
Town and Village Renewal 2021(Standard projects and Project Development Measure)	Town and Village Renewal 2021 - Kilglass, Calry, Ballymote, Aclare, Ballygawley and Keash. PDM in enniscrone	€ -	€ 259,451	€ -	Dec- 24	€ 1,324,733	€ 1,499,997	max 90% Government funding
Town and Village Renewal 2022 (Standard projects and Project Development Measure)	Town and Village Renewal 2022 - Riverstown, Collooney and Templeboy. One marketing Development measure.	€ -	€ 378,208	€ -	March 2023 - August 2024	€ 387,433	€ 911,222	min. 60% to max. 90% Government funding
Town & Village Renewal 2023	Town & Village Renewal - Culfadda, Ballymote and Tubbercurry		€ 410,110	€ -	Oct- 25	€ 410,110	€ 1,101,316	max 90% Government funding
Fáilte Ireland Destination Town - Enniscrone	Capital investment in Tourism Infrastructure in Enniscrone as a tourist desintation on the Wild Atlantic way		€ -	€ -	Dec- 24	€ 669,281	€ 700,200	
Faillte Ireland - Sligo Cultural Plaza - Fáilte Ireland and URDF	To design and build shared civil space in what is currently Stephen St car park to be re- named and branded as Queen Maeve Square		€ 1,365,301	€ -	Apr- 24	€ 4,480,365	€ 5,000,000	
RRDF Ballisodare Regeneration Project	Rural Re- generation of Main Street		€ 3,383	€ -	Dec- 26	€ 300,349	€ 725,000	80% RRDF funding
Fáilte Ireland Platforms for Growth - Rosses Point and Enniscrone	Outdoor water- based activities facility centres		€ -	€ -	Nov 2022 to Nov 2025	€ 32,974	€ 1,830,000	
URDF - SCPREP- Sligo City Public Realm Enhancement Project	Enhancement of Stephen Street, Holborn Street, Rockwood Parade, Water Lane, Tobergal Lane and other mini projects		€ -	€ -	2025	€ 416,173	€ 615,000	75% URDF funding
Peace Plus 2021 - 2027	Support for activities that promote peace and reconciliation and contribute to the cross border economic and territorial development of the Border Region.		€ 61,555	€ -	2024 - 2028	€ 159,447	€ 3,603,788	

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
E06 Street Cleaning	Annual Expenditure per Approved Revenue Budget	€ 790,235	€ -	€ -	on-going	n/a	n/a	
E10 Safety of Structures and Places	Annual Expenditure per Approved Revenue Budget	€ 720,738			on-going	n/a	n/a	
E11 Operation of Fire Service	Annual Expenditure per Approved Revenue Budget	€ 4,724,675	€ -	€ -	on-going	n/a	n/a	
Remedial Works on Structures in Graveyards	Remedial works		€ -	€ -	on-going	€ 673,038	€ 800,000	
Finisklin Landfill Proposal	Finisklin Landfill Remediation Works		€ 1,522,804	€ -	Q4 2025	€ 2,223,942	€ 2,259,000	
F02 Operation of Library and Archival Service	Annual Expenditure per Approved Revenue Budget	€ 2,849,392	€ -	€ -	on-going	n/a	n/a	
F03 Op, Mtce & Imp of Outdoor Leisure Areas	Annual Expenditure per Approved Revenue Budget	€ 841,219	€ -	€ -	on-going	n/a	n/a	
F04 Community Sport and Recreational Development	Annual Expenditure per Approved Revenue Budget	€ 1,694,752	€ -	€ -	on-going	n/a	n/a	
F05 Operation of Arts Programme	Annual Expenditure per Approved Revenue Budget	€ 881,284	€ -	€ -	on-going	n/a	n/a	
H01 Profit/Loss Machinery Account	Annual Expenditure per Approved Revenue Budget	€ 2,700,050	€ -	€ -	on-going	n/a	n/a	
H03 Administration of Rates	Annual Expenditure per Approved Revenue Budget	€ 3,005,179	€ -	€ -	on-going	n/a	n/a	
H09 Local Representation/Civic Leadership	Annual Expenditure per Approved Revenue Budget	€ 1,789,966	€ -	€ -	on-going	n/a	n/a	
H10 Motor Taxation	Annual Expenditure per Approved Revenue Budget	€ 666,718	€ -	€ -	on-going	n/a	n/a	
H11 Agency & Recoupable Services	Annual Expenditure per Approved Revenue Budget	€ 1,006,196	€ -	€ -	on-going	n/a	n/a	
Totals		€ 74,902,764	€ 43,920,706	€ -		€274,622,789	€ 1,173,837,564	

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
Turnkey Acquisition Finisklin	73 no. units		€ 14,805		2024	€ 23,606,063	
Housing Acquisitions Programme 2023	Department Funded Housing Acquisition Programme		€ 3,618,083		2024	€ 5,559,803	
Voids Programme 2024	Voids Programme returning vacant housing stock to productive use		€ 1,204,167		2024	€ 1,204,167	
Retrofitting Programme 2024	Energy Efficiency Retrofitting Programme		€ 1,266,940		2024	€ 1,266,940	
N4/N15 Sligo Urban Improvement	0.73km section upgrade of the existing Hughes Bridge linking the N4 with the N15 and the installation of an Urban Traffic Control System along the entire N4 Inner relief Road and associated side road junctions in Sligo Town.		€ -		2024	€ 15,789,620	
N15 Cashalgarron Pavement	Pavement Asset Repair and Renewal Scheme		€ 57,323		2024	€ 2,320,478	
N59 Owenbeg Phase 3	Pavement Asset Repair and Renewal Scheme		€ 250,730		2024	€ 2,568,721	
N15 Creevykeel to Bunduff Bridge	Pavement Asset Repair and Renewal Scheme		€ 16,175		2024	€ 1,109,275	
Western Distributor road Phase II	Strategic non- national road		€ 104,087		2024	€ 20,427,133	
Rural Development Programme	LEADER Programme 2014 - 2020, extended to 31st March, 2021		€ 529,615		2024	€ 6,971,510	
Transitional LEADER Programme	Transitional programme to bridge the gap between EU Programming periods		€ 428,646		2024	€ 2,864,078	
ORIS Coolaney Mountain Bike Centre	A trail centre with almost 75kms of mountain bike trails beside Coolaney village in Co. Sligo on Coillte lands in the Ox mountains.		€ -		2024	€ 875,101	
ORIS M2 2020	Outdoor Recreation Measure 2 2020		€ 150,677		2024	€ 594,146	
National Surf Centre of Excellence Strandhill	New Centre of Excellence		€ 356,678		2024	€ 3,232,408	
Totals		€ -	€ 7,997,925	€ -		€ 88,389,443	

Appendix 2

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Increased Cost of Business Grant (ICOB)
Detail	A financial aid to help businesses with increased costs associated with running a business.
Responsible Body	Sligo County Council
Current Status	Expenditure being incurred
Start Date	January 2024
End Date	December 2024
Overall Cost	€3,081,670

Project Description

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

Eligible businesses received a once-off grant payment as a contribution towards the rising costs faced by businesses. It was not a Commercial Rates waiver and businesses continued to pay their Commercial Rates bill as normal.

The grant was based on the value of the Commercial Rates bill received by an eligible business in 2023. The business must have operated from a location that was commercially rateable by a local authority and be compliant with their rates arrangements with their local authority.

Value of Commercial Rate bill in 2023	Grant available
Less than €10,000	50% of 2023 Commercial rates bill
Between €10,000 and €20,000	€5,000
Greater than €30,000	Not eligible

Businesses in the retail and hospitality sectors were entitled to a second payment of the same amount as the initial grant, for approved businesses and a double payment for new registrations.

Qualifying criteria:

1. Commercial Rates Bill equal to or less than €30,000 in 2023.
2. Commercially Trading Business: The business must currently operate from a property that is commercially rateable.
3. Exclusions: Public institutions and financial institutions do not qualify (with exceptions for Credit Unions and specific post office services, excluding Company Post Offices).
4. Trading Duration: The business must have been trading on February 1, 2024, and intend to continue trading for at least three months from the date information is verified.
5. Bank Details: Confirmation of business bank details.
6. Rates Compliance: Compliance will be verified by the Rates Department in the Local Authority. Businesses with approved performing payment plans may be deemed compliant.

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

No. of applications received	1785
No. of applications approved	1669
No. of applications rejected / voided / duplicated	116

Section B - Step 1: Logic Model Mapping

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

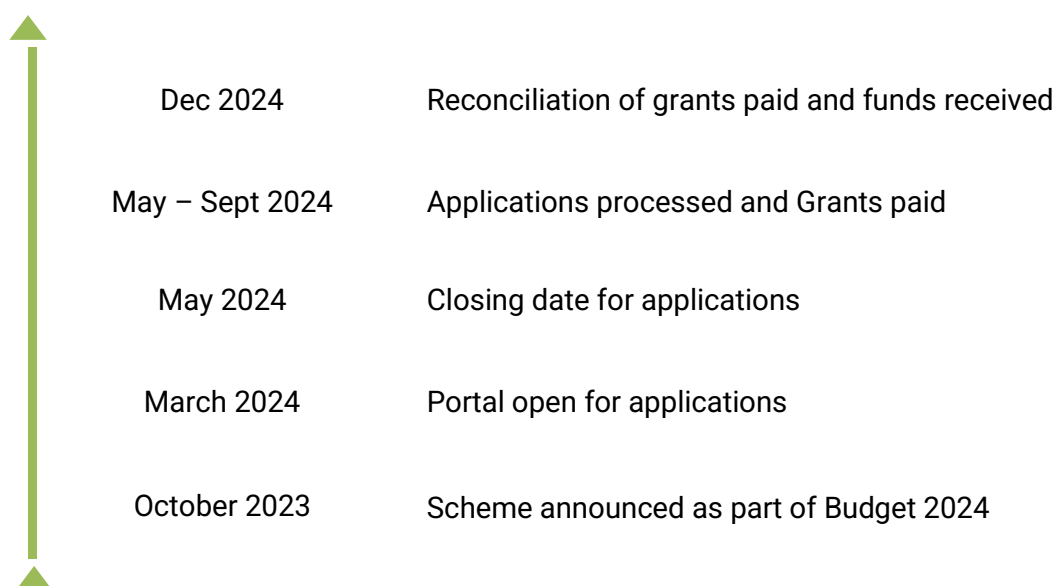
Objectives	Inputs	Activities	Outputs	Outcomes
To administer ICOB grant scheme	Government funding Staff resources MyCoCo system	Processing applications Approval of grants Processing claims and payments Processing of appeals Recoupment of monies due from the Department	Number of grant applications received Number of grants approved / withdrawn / paid	Positive impact on small and medium businesses

Description of Programme Logic Model

<i>Objectives:</i>	To administer ICOB grant scheme
<i>Inputs:</i>	Government funding Staff resources MyCoCo system
<i>Activities:</i>	Processing applications Approval of grants Processing claims and payments Processing of appeals Recoupment of monies due from the Department
<i>Outputs:</i>	Number of grant applications received Number of grants approved / withdrawn / paid
<i>Outcomes:</i>	Positive impact on small and medium businesses

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

The following section tracks ICOB to the end of 2024 in terms of major project/programme milestones



Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
ICOB Scheme	Documents issued by Dept. of Enterprise Trade and Employment
Customer Declaration form	Details of the business for which grant sought
MyCoCo system	On-line portal
Agresso FMS	Expenditure and income details

Key Document 1:

ICOB Scheme - Documents issued by Dept. of Enterprise Trade and Employment

Key Document 2:

Customer Declaration form

- Council Customer Number and PIN
- LAID Number
- Legal Business Name
- Property Address
- Contact details
- Bank Header
- Tax Registration Number (TRN)
- Tax Clearance Certificate, if required
- 10.Employee Count (for statistical purposes)
- 11.Self-Declaration in relation to tax compliance and trading history

Key Document 3:

MyCoCo system – an on-line one-stop shop for Local Authority services

<https://www.mycoco.ie/>

Key Document 4:

Agresso FMS – records grants paid and funds received

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Applications received	Evaluate demand for scheme	Finance Section
Financial records including Grants paid	Audit trail	Agresso FMS and Finance Section
Individual files	Audit trail	Finance Section

Data Availability and Proposed Next Steps

The documentation outlined in the above table is available for inspection on request from the Finance Section of Sligo County Council. The necessary supporting documentation is retained for future audit.

Section B - Step 5: Key Evaluation Questions

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

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

The in-depth check has demonstrated that controls are in place to provide adequate assurance that there is substantial compliance with the Public Spending Code.

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

The necessary data is available to enable the Scheme to be subjected to a full evaluation at a later date.

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

Local Authority staff administered the scheme in line with Department Guidelines.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the ICOB grant.

Summary of In-Depth Check

As part of Budget 2024, the government signed off on a package of €257 million for the Increased Cost of Business (ICOB) grant as a vital measure for small and medium businesses. Local authorities, funded through the Department of Enterprise, Trade and Employment, managed the rollout of the grant to qualifying businesses.

Eligible businesses received a once-off grant payment as a contribution towards the rising costs faced by businesses. It was not a Commercial Rates waiver and businesses continued to pay their Commercial Rates bill as normal.

The grant was based on the value of the Commercial Rates bill received by an eligible business in 2023. The business must have operated from a location that was commercially rateable by a local authority and be compliant with their rates arrangements with their local authority.

In 2024 grants to the value of €3,081,670 were processed by Sligo County Council under the ICOB scheme.

The in-depth check has demonstrated that controls are in place to provide adequate assurance that there is substantial compliance with the Public Spending Code.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Far Finisklin Phase 1
Detail	Construction of 47 no. units
Responsible Body	Sligo County Council
Current Status	Expenditure being incurred
Start Date	2023
End Date	2027
Overall Cost	€15,155,607

Project Description

In September 2021 the government published its **Housing for All** Strategy (HfA) setting out its plans to increase the supply of housing to an average of 33,000 per year over the next decade. The Government issued social housing targets for the term of the strategy to each Local Authority, a target of 517 dwellings in the case of Sligo County Council (SCC).

Following the launch of the **Housing for All** strategy, all local authorities were requested by the Department of Housing Local Government and Heritage (DHLGH) to prepare and submit a **draft Housing Delivery Action Plan (HDAP) 2022-2026 in December 2022 for their consideration**. On the 30th June, 2022 the Department, following their consideration of the draft confirmed that the Sligo HDAP 2022-2026 was approved.

The Housing Delivery Action Plan for Sligo is informed by the areas of primary demand as set out in the Housing Need Assessment using a base line of October 2022. The plan addresses the needs of persons with a disability, special needs, older persons-age friendly housing and members of the traveller community.

The DHLGH are promoting modern methods of Construction and Design and Build Procurement as an element of future social housing delivery. In 2024 Sligo County Council established Design and Build Regional Frameworks for consultants and contractors for use by the seven local authorities across the North West. Five of Sligo County Council's proposed development sites will be progressed under this initiative, one of which is Far Finisklin Phase1.

Far Finisklin Phase 1 will deliver a social housing development of high-quality residential accommodation in the form of houses and apartments and high quality open space across the site. The total of the Phase 1 site provided by SCC is 1.762 ha. The scheme will provide 47no. social housing units with a mix of types, siteworks and ancillary services which will provide suitable accommodation to meet a designated need of the local authority in this location as per the current Housing Delivery Action Plan.

Stage 2 approval, received in Sept 2024 agreed a budget of €15,155,607 for the provision of 1 bed (16 no.) and 2 bed (16 no.) apartments, 3 bed house (13 no.), 4 bed house (1 no.) and 5 bed house (1 no.), open space, car parking, site services and provision of footpaths.

Expenditure during 2024 was €441,785.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, a Programme Logic Model (PLM) for Far Finisklin Phase1 has been completed. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>Provide quality homes to those in need, and approved, for social housing support.</p> <p>Deliver on social housing targets as set out by DHLGH</p> <p>Promote sustainable communities</p>	<p>Government Funding</p> <p>Sligo County Council staff - Housing Delivery Unit</p>	<p>Identification of housing need</p> <p>Liaising with DHLGH</p> <p>Construction of 47no. units</p>	<p>Provision of 1 bed (16 no.) and 2 bed (16no.) apartments, 3 bed house (13 no.), 4 bed house (1 no.) and 5 bed house (1 no.), open space, car parking, site services and provision of footpaths.</p>	<p>Delivery of social housing to meet identified needs, in line with Government targets</p>

Description of Programme Logic Model

Objectives:

Provide quality homes to those in need, and approved, for social housing support.

Deliver on social housing targets as set out by DHLGH

Promote sustainable communities

Inputs: The main inputs are Government funding and Sligo County Council staff resources

Activities:

Identification of housing need

Liaising with DHLGH

Construction of 47 no. dwellings

Outputs:

Construction of 47 no. dwellings comprising:

1 bed (16 no.) apartment,

2 bed (16no.) apartment,

3 bed house (13 no.),

4 bed house (1 no.)

5 bed house (1 no.),

open space, car parking, site services and provision of footpaths

Outcomes: Delivery of social housing to meet identified needs, in line with Government targets

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

The following section tracks Far Finisklin Phase 1 project to the end of 2024 in terms of major project/programme milestones



November 2024	Tender documents prepared
September 2024	Stage 2 approval received
April 2023	Stage 1 approval received

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for Far Finisklin Phase 1.

Project/Programme Key Documents	
Title	Details
SCC Housing Delivery Action Plan 2022-2026	The Plan sets out details of proposed social and affordable housing delivery for the period 2022-2026.
DHLGH approvals	Approvals received for Stage 1 and Stage 2 of the project
Project files	All documents relating to the delivery of the units
Agresso FMS	Financial records for the project

Key Document 1:

Following the launch of the **Housing for All** strategy, the Department of Housing Local Government and Heritage (DHLGH) issued circular 32/2021 to all local authorities requesting that they prepare and submit a **draft Housing Delivery Action Plan 2022-2026**.

The plan is available on the Council's website

<https://www.sligococo.ie/housing/PlansandStrategies/SligoCCHousingDeliveryActionPlan2022-2026/>

Key Document 2:

DHLGH Approvals for each stage of the project

Key Document 3:

Project files

Technical and administration files in relation to the design and delivery of the units.

Key Document 4:

Agresso FMS – all financial records relating to the project

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for Far Finisklin Phase 1 project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Correspondence between SCC and the Department	Outline of business case, basic project suitability and indicative costs	Information held on file
Approval letters	Confirmation of Department approval at various stages	Information held on file
Procurement files	Audit trail	Information held on file
Financial records	Audit trail	Agresso FMS and Rates section

Data Availability and Proposed Next Steps

The documentation outlined in the above table is available for inspection on request from the Housing For All Team of Sligo County Council. The necessary supporting documentation is retained for future audit.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Far Finisklin Phase 1 project based on the findings from the previous sections of this report.

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

The in-depth check has demonstrated that controls are in place to provide adequate assurance that there is substantial compliance with the Public Spending Code.

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

The necessary data is available to enable the project to be subjected to a full evaluation at a later date.

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

This is an on-going project and it is recommended that the Housing Delivery Unit continue to deliver the project in line with Department Guidelines.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Far Finisklin Phase 1 project.

Summary of In-Depth Check

Far Finisklin Phase 1 will deliver a social housing development of high-quality residential accommodation in the form of houses and apartments and high quality open space across the site. The total of the Phase 1 site provided by SCC is 1.762 ha. The scheme will provide 47no. social housing units with a mix of types, siteworks and ancillary services which will provide suitable accommodation to meet a designated need of the local authority in this location as per the current Housing Delivery Action Plan.

Stage 2 approval, received in Sept 2024 agreed a budget of €15,155,607 for the provision of 1 bed (16 no.) and 2 bed (16 no.) apartments, 3 bed house (13 no.), 4 bed house (1 no.) and 5 bed house (1 no.), open space, car parking, site services and provision of footpaths.

Expenditure during 2024 was €441,785.

The in-depth check has demonstrated that controls are in place to provide adequate assurance that there is substantial compliance with the Public Spending Code.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Energy Efficiency Retrofitting Programme 2024
Detail	Programme to fund the retrofit of social homes requiring insulation and energy upgrade works
Responsible Body	Sligo County Council
Current Status	Expenditure completed
Start Date	January 2024
End Date	December 2024
Overall Cost	€1,333,480

Project Description

The national Energy Efficiency/Retrofitting Programme (EERP) was launched in 2013 with the aim of funding the retrofit of social homes requiring insulation and energy upgrade works. The programme was revised in 2021 and set a target for the sector of 36,500 local authority owned dwellings to be retrofit to a BER rating of B2/Cost Optimal Equivalent (CoE). The revised programme provides for a significant upscaling in the level of funding available and focuses on ensuring that the fabric of the home is upgraded and an energy efficient heating system is provided, namely a heat pump. Since the implementation of this newly revised programme in 2021, 5,766 dwellings have been retrofit to B2/CoE with Exchequer funding of €162.7 million recouped to the local authorities.

The EERP is led by criteria formulated by the Department of the Environment, Climate and Communications (DECC), and is implemented by the Department of Housing, Local Government and Heritage (the Department).



An Roinn Tithíochta,
Rialtais Áitiúil agus Oidhreachta
Department of Housing,
Local Government and Heritage

Energy Efficiency Retrofitting Programme - Expenditure & Output 2021 - 2023

Year	2021						2022		2023	
Local Authority	Units Retrofitted (Shallow)	Funding Drawdown €	Units Retrofitted (B2/Cost Optimal)	Funding Drawdown €	Units Retrofitted Total	Funding Drawdown Total €	Units Retrofitted (B2/Cost Optimal)	Funding Drawdown €	Units Retrofitted (B2/Cost Optimal)	Funding Drawdown €
Sligo	6	€19,062.00	21	€524,454.63	27	€543,516.63	40	€1,291,698	36	€1,231,348

Funding of €90 million was available for 2024 towards the retrofit of local authority housing stock to a B2/CoE BER. As part of the €90m funding, €5m was ring-fenced and allocated for Project Management Fees to help resource local authorities integrate the programme and deliver on the targets.

The programme allowed for an average spend of €34,000 per property on eligible energy efficiency works. In deciding on the works programme, local authorities were urged to choose a mix of properties across a range of BERs to facilitate homes which need significant expenditure to be balanced out by those needing lesser spend. Dwellings built after the 1st of January 2009 were not considered for inclusion in the scheme.

Local authorities must ensure that;

- o Pre works BER certs are available for all properties
- o Pre works surveys must be carried out so as to inform the works to be carried out to achieve the minimum B2/Cost Optimal BER post works and appropriate Heat Loss Indicator (HLI) is reached where Heat Pumps are deployed
- o Post works BER certs are provided
- o Pre and Post works energy usage and carbon emissions are reported
- o Energy Upgrades were completed in line with the technical requirements of the scheme

Grant Thresholds:

The 2024 Programme allowed for a maximum grant available per property from €42,350 for mid-terrace and apartment type properties to €48,850 for end of terrace/detached/semi-detached properties. However the average property cost must not exceed the total average available per property of €34,000 for eligible works, in order to ensure that the minimum budgeted number of social houses to be retrofit is met.

Tendering for Works

Local Authorities were encouraged to use the Dynamic Purchasing System (DPS) established by the Local Government Operational Procurement Centre available at www.Supplygov.ie

Project Management Fees

There is a €5 million fund for project management fees to assist local authorities in the implementation of the programme.

Submission of a Works Programme

Each local authority was required to submit a works programme for 2024 via the ERP Tracker on the LGMA Sharepoint site by 28th March, 2024. The works programme included programme sufficient properties to meet the minimum target number outlined for the local authority i.e. 37 no. for Sligo and also any additional properties which could reasonably be completed in 2024, if additional funding was made available. All properties were reviewed by the Department and all units deemed as eligible to the programme were marked as approved. Full pre works surveys were completed on all properties before tender documentation was finalised.

Target Number of Units

Local Authority	2024 EERP Preliminary Allocation	Funding	Project Management Funding	Programme Total
Sligo	37	€1,258,000	€75,480	€1,333,480
TOTAL	2,500	€85,000,000	€5,000,000	€90,000,000

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Sligo County Council has completed a Programme Logic Model (PLM) for the Energy Efficiency Retrofitting Programme 2024.

A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
To fund the retrofit of social homes requiring insulation and energy upgrade works	Government funding	Works Programme Procure contractor Supervise Works Inspect finished works	No. of social homes improved to BER rating of B2/Cost Optimal Equivalent (CoE)	Improved standard of social housing units for residents Reduced carbon emissions
To improve the standard and overall quality of Local Authority social housing stock	Staff Resources	Prepare Snag list Process invoices Claim funding		Progress towards energy reduction targets
To assist in meeting commitments in relation to carbon emissions and energy reduction targets				

Description of Programme Logic Model

Objectives:

- To fund the retrofit of social homes requiring insulation and energy upgrade works
- To improve the standard and overall quality of Local Authority social housing stock
- To assist in meeting commitments in relation to carbon emissions and energy reduction targets

Inputs:

Government funding and Staff Resources

Activities:

- Works Programme
- Procure contractor
- Supervise Works
- Inspect finished works
- Prepare Snag List
- Process Invoices
- Claim funding

Outputs:


No. of social homes improved to BER rating of B2/Cost Optimal Equivalent (CoE)

Outcomes:

- Improved standard of social housing units for residents
- Reduced carbon emissions
- Progress towards energy reduction targets

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

The following section tracks the Energy Efficiency Retrofitting Programme 2024 from inception in terms of major project/programme milestones



2024	
December 2024	Works completed, invoices paid, and claims submitted
May 2024	Dynamic Purchasing System (DPS) for Energy Efficiency Retrofitting Works – Tranche 4
April 2024	Dynamic Purchasing System (DPS) for Energy Efficiency Retrofitting Works – Tranche 3
April 2024	2024 Works Programme approved by Dept.
March 2024	Circular 07/2024 issued
February 2024	Dynamic Purchasing System (DPS) for Energy Efficiency Retrofitting Works – Tranche 2
January 2024	Dynamic Purchasing System (DPS) for Energy Efficiency Retrofitting Works – Tranche 1
2021	Revised EERP scheme

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Energy Efficiency Retrofitting Programme 2024.

Project/Programme Key Documents	
Title	Details
Circular 07/2024	This Circular outlines details of the Energy Efficiency Retrofitting Programme 2024 and provides local authorities with a target number of units to be delivered under the Programme.
Approved Works Programme	Work Programme submitted for approval by 28 th March, 2024
Housing Section files	Details of pre and post works inspection, payments and claims
Housing Delivery Co-ordination Office (HDCO) system	Progress on delivery of targets input and monitored on a regular basis

Key Document 1: Circular 07/2024 Energy Efficiency Retrofitting Programme 2024

This Circular outlines details of the Energy Efficiency Retrofitting Programme 2024 and provides local authorities with a target number of units to be delivered under the Programme.

Guidance is provided on the costs for each line item rather than restrictive upper limits. It also provides additional and detailed technical guidance on:

- External Wall Insulation (EWI) Requirements
- Heat Pump Requirements
- Cavity Walls
- Windows & External Doors (Replacement costs only)
- Obligated Parties under the Energy Efficiency Obligation Scheme (EEOS):
 - Local Authorities are encouraged to seek the involvement of obligated parties in the delivery of the work programme.
- Research
- Table of Eligible Works and Grant Aid available

Key Document 2: The Approved Works Programme records

- property details,
- pre-works information, including BER rating
- costs – estimated and actual
- procurement method
- completion date

- post works information including BER rating
- claim details including eligible and non-eligible costs

Key Document 3: Housing Section files include details of the individual properties, correspondence with the Department, payment details and claims.

☒ Claim forms contain the following information:

- o Pre works BER
- o Works completed under each subhead and actual cost
- o Works completion date
- o Post works BER
- o Pre works and Post works energy usage and carbon emissions on each property
- o Indicate whether an obligated party was involved

Key Document 4: The HDCO system is used by Local Authorities and the Department to monitor progress on the delivery of targets.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Energy Efficiency Retrofitting Programme 2024. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Correspondence between SCC and DHLGH	Confirmation of Department approval and of claims	Information held on file
Approved Works Programme	Pre and post works information	Information held on file
Financial records – payments to contractors and claims	Audit trail	Information held on file and on FMS

Data Availability and Proposed Next Steps

Details of the project are available on a designated file and readily available for review.

The Local Government Audit Service issued a Value for Money report - Overview of the Energy Efficiency Retrofitting Programme in October, 2024.

The report also references 2 reports which were prepared by the Local Government Management Agency (LGMA) Housing Delivery Coordination Office (HDCO) that have reviewed the programme in detail:

- LGMA Review of Local Authority Housing Energy Efficiency Retrofitting Programme (EERP) September 2022;
- CCMA/HBLU 16th February 2024 Local Authority Energy Efficiency Retrofit Programme (EERP) - Housing Delivery Coordination Office.

SCC will continue to deliver the programme in line with the approved scheme and will implement any changes that may arise as a result of the above reviews.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Energy Efficiency Retrofitting Programme 2024 based on the findings from the previous sections of this report.

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

The in-depth check has demonstrated that controls are in place to provide adequate assurance that there is substantial compliance with the Public Spending Code.

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

The necessary data is available to enable the project to be subjected to a full evaluation, at a later date.

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

SCC will continue to deliver the programme in line with the approved scheme and will implement any changes that may arise.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Energy Efficiency Retrofitting Programme 2024

Summary of In-Depth Check

The national Energy Efficiency/Retrofitting Programme (EERP) was launched in 2013 with the aim of funding the retrofit of social homes requiring insulation and energy upgrade works. The programme was revised in 2021 and set a target for the sector of 36,500 local authority owned dwellings to be retrofit to a BER rating of B2/Cost Optimal Equivalent (CoE). The revised programme provides for a significant upscaling in the level of funding available and focuses on ensuring that the fabric of the home is upgraded and an energy efficient heating system is provided, namely a heat pump.

Target Number of Units

Local Authority	2024 EERP Preliminary Allocation	Funding	Project Management Funding	Programme Total
Sligo	37	€1,258,000	€75,480	€1,333,480

The objectives of the programme are:

- To fund the retrofit of social homes requiring insulation and energy upgrade works
- To improve the standard and overall quality of Local Authority social housing stock
- To assist in meeting commitments in relation to carbon emissions and energy reduction targets

The in-depth check has demonstrated that controls are in place to provide adequate assurance that there is substantial compliance with the Public Spending Code.