



Rialtas na hÉireann
Government of Ireland

Value for Money Unit Local Government Audit Service

**An Overview of Road Maintenance
(Regional and Local Roads) in Local
Authorities**

January 2022

Local Government Audit Service

The Local Government Audit Service (LGAS), incorporating the Value for Money (VFM) Unit, being an external audit service, provides independent scrutiny of the financial stewardship of local authorities.

The sectoral goals of the LGAS are to:

- Carry out the audits of local authorities and other bodies in accordance with the Code of Local Government Audit Practice thereby fostering the highest standards of financial stewardship and public accountability.
- Promote the achievement of value for money in local authorities by undertaking Value for Money audits and publishing reports thereon.

It is the responsibility of local authority management to ensure the achievement of value for money by establishing and maintaining sound arrangements including procedures for planning, appraisal, authorisation and control of resources.

This report was prepared on the basis of information, documentation and explanations obtained from the public bodies included in this report. The draft report was sent to all local authorities and relevant Government Departments for comments and where appropriate the comments received were incorporated in the final version of the report.

The website of the Department of Housing, Local Government and Heritage is the primary means of publishing reports of the Value for Money Unit of the Local Government Audit Service. Should any errors arise they will be corrected in the report published at:

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Report Summary

Background

The Regional and Local Roads infrastructure is important for communities and the local economy as they serve as a valuable link to the wider road network for economic development with additional business, education and social opportunities for its citizens. The road network in 2019 comprised of 13,316km of regional roads representing 13.23% of all roads and 82,707km of local roads representing 81.43% of all roads.

The purpose of this report is to quantify the cost and funding of road maintenance for these categories of the road network (Regional and Local Roads) for all local authorities for the three years to 31 December 2019. The review will allow each local authority to benchmark against other similar local authorities with the aim of achieving efficiencies, where possible, in this area.

The main objective of the review is to:

- i. quantify the breakdown of total revenue expenditure on these roads as at 31 December 2019
- ii. identify all sources of funding in 2019 for this expenditure, including funding from own resources and the level of funding received from the Department of Transport (DOT) for road maintenance expenditure in 2019
- iii. establish the staffing levels and profile of staff working in the Roads and Infrastructure Division in local authorities
- iv. identify the Net Book Asset Value of Regional and Local Roads
- v. identify the capital expenditure and its related funding under Regional and Local Roads in 2019
- vi. review the performance measurement process and compare the results achieved in the period 2014, which was the first year of measurement, to 2019
- vii. review the Pavement Management System (MapRoad) and the level of satisfaction of local authorities in using this software to measure performance
- viii. review other reports completed in this area by other jurisdictions to identify common issues, areas for improvement or transferable good practice identified.

This review was completed using a detailed questionnaire. The relevant data has been analysed, collated and included in this report. A draft report was sent to all 31 local authorities and other interested parties for feedback comments.

i. Total Revenue Expenditure

The total cost of road maintenance of regional roads and local roads in Ireland in 2019 was €214 million and €532 million respectively. This combined was 15% of the total revenue expenditure in local authorities for 2019 (€5,022 million) and is a significant and increasing cost every year. Exhibit 1 shows that it has been consistently 15% of total revenue costs for the past three years.

	2019	2018	2017
Road Maintenance Expenditure	€m	€m	€m
Regional and Local Roads	746	707	614
Total Overall Expenditure	5,022	4,636	4,224
Percentage of Total Expenditure	15%	15%	15%

Source: Survey Questionnaire /Overview report of LGAS for 2019

ii. Total Revenue Income

The total revenue income received for regional roads by local authorities in the year to 31 December 2019 was €129 million (**2018:** €120 million, **2017:** €99 million).

The total revenue income received for local roads by local authorities in the year ended 31 December 2019 was €335 million (**2018:** €313 million, **2017:** €252 million).

Funding from Own Sources of Income

In addition to government support grants, there is a further requirement to fund current expenditure in all local authority service divisions including road maintenance through local authority income. This can come from a variety of sources such as Commercial rates and other charges for goods and services (parking charges, housing rents, waste charges, planning fees, etc.). The specific contribution of income from these sources and the local property tax (LPT) allocation may vary between local authorities for each service division under their budgetary process.

One of the key objectives of this review is to identify local authority locally generated funding for road maintenance. The overall net expenditure, for regional and local roads in the year to 31 December 2019, and therefore the amount which is required to be funded by the local authorities, was € 282.2 million (**2018:** €273 million, **2017:** €249 million).

Funding received from Department of Transport (DOT)

A significant portion of the funding for road maintenance received every year is received from the DOT. At the start of February each year, funding allocations are provided to local authorities on the basis of road length apart from the larger Dublin local authorities. They are required to self-fund road maintenance for their regional and local roads from their Local Property Tax allocation.

In 2019, a total of €483 million was allocated by the DOT in four main categories (Restoration Improvement, Discretionary Grant, Restoration Maintenance and Strategic Regional and Local roads). Allocations of €525 million and €550 million were made for 2020 and 2021 respectively under the same categories with some additional green initiatives for 2021.

The actual amount paid was €476.21 million however, it should be noted that a small amount of the above funding is allocated over a number of other road expenditure categories in Service Division B Roads and Transportation. This report is examining the income and expenditure associated with B3 Regional Roads and B4 Local roads.

€125 million was the total amount received from the DOT, for the maintenance of regional roads in local authorities in the year to 31 December 2019, which was an increase of €9 million from 2018 and €30 million increase from 2017.

€335 million was the total amount received from the DOT, for the maintenance of local roads in local authorities in the year to 31 December 2019, which was an increase of €22 million from 2018 and €83 million increase from 2017.

This funding source accounts for a significant amount of the total income for both regional roads and local roads disclosed in the Annual Financial Statements (AFS) and this has remained consistently at this level over the three years of this review (2017- 2019).

iii. Road Maintenance Staffing Levels

In 2019, the total whole time equivalent (WTE) staff working in the Roads and Infrastructure division was 5,542. All road categories are included and it was not possible to identify those staff working specifically on regional and local roads. The staff numbers were made up of three categories of staff; outdoor, professional, technical and finance administrative support staff. As at the end of 2019, there were 3,924 outdoor staff of which 1,056 were skilled and 2,739 were unskilled, with the remainder being temporary seasonal workers.


Professional and technical staff totalled 923.99 of which 573.48 were engineers and 100.38 were technicians with the remaining 250.13 not analysed by grade in the survey responses. Additional administrative staff numbers were also provided and some local authorities stated that these staff were both finance and roads staff. The total number of finance and administrative staff was 694. There was a significant variation in the highest and lowest numbers for all of these staff categories in local authorities.

iv. Net Book Asset Values

For this review, all local authorities were asked to provide the asset value (NBV) of Regional and Local Roads and only ten local authorities responded and provided asset values for this category of roads. The values of €8,801million represents 36% of the overall asset value of the ten local authorities that responded.

v. Capital Expenditure and Funding

While all expenditure for road maintenance is categorised as revenue expenditure, there are a small number of capital projects particularly in regional roads where certain roads are upgraded or where additional new regional roads are required to connect with motorways.



The DOT provides some of the capital funding for specific roads projects under the specific improvement and strategic roads programme. In 2020 a total of €14.5million was paid out under specific improvement roads projects while a total of €26.6million was paid out under the strategic regional and local roads programme. These grant payments are for specific road projects and therefore not all local authorities receive this funding every year.

All local authorities were surveyed to identify this capital expenditure and its related funding. 13 local authorities responded with details of capital expenditure for regional and local roads with only six local authorities responding with details of their funding sources for capital projects. The total value of expenditure on the capital projects returned by these 13 local authorities was €96.93 million in 2019. (2018: €65.37 million, 2017: €65.04 million). For the six local authorities that responded with funding sources, the value of the funding for their capital projects was €17.45 million in 2019. (2018: €21.43 million, 2017: €17.01 million).

Procurement and Contracted works

All local authorities were requested to provide details of the types of procurement contracts that were undertaken in 2019, however not all local authorities were able to provide this information and there was a lack of comparable data for the responses received. There is a need for a more detailed record of the types of contract works in place for each of these two road categories particularly as expenditure is increasing year on year.

vi. Performance Measurement

The 2019 NOAC Annual Performance Indicator report was reviewed and compared with the 2014 NOAC Annual Performance Indicator report as part of this review. There has been a steady improvement in the condition of the road surface of regional and local roads over this period and the vast majority of roads are surveyed within the DOT's required timeframes.

However, according to the 2019 NOAC Annual Performance Indicator, the improvement is not at a rate sufficient for the increasing level of expenditure incurred on these road categories for road maintenance.

vii. Pavement Management System

The Pavement Management System (PMS) was established by the DOT to support the development of the central web based Road Asset Management System across Ireland. The system called MapRoad was originally developed by the Local Government Management Agency (LGMA) and through the Roads Management Office Shared Service (RMO Shared Service) was rolled out to all local authorities with ICT support provided by the RMO Shared Service. Data is input into the system on the key performance indicators highlighted under the performance measurement section. Individual local authorities are contacted by the RMO Shared Service on their results and following confirmation the information is submitted to NOAC for inclusion in the annual performance indicators report under the roads service division.

For this review all local authorities were asked specific questions on the operation of the system, the satisfaction rate of the support provided and whether or not the financial information included in the system was integrated with the FMS system. Only one local authority highlighted the process that they have implemented to ensure that the two systems are integrated and this is an example of transferable good practice that other local authorities could adopt to ensure an accurate account of the road works expenditure. Currently there are differences between the expenditure recorded for performance measurement purposes and the amounts disclosed in the AFS. All local authorities responded that they were satisfied with the operation of the system and the support received from the RMO Shared Service.

viii. Other Jurisdictions

For this review, research was carried out to establish if there were any related studies completed in other jurisdictions and reports on road maintenance were completed by three audit offices (Northern Ireland Audit Office, National Audit Office, and Audit Scotland).

The most recent was in March 2019 by the Northern Ireland Audit Office while there were two reports from the National Audit Office in the UK in 2018 and one from Audit Scotland in 2014.

The findings and recommendations for each of the above reports are set out in Section 9 of this report.

ix. Data Constraints of the Study

While undertaking the study a number of data constraints that impacted on the depth and quality of benchmarking, were encountered as follows:

1. There was a lack of consistency across local authorities as to how some Regional and Local Road maintenance expenditure and income are coded and the level of sub-analysis of these costs in their financial management systems.
2. Some local authorities do not separately record the asset value of their regional and local roads.
3. The quality of the survey information received from some local authorities was not at a sufficient level for comparable analysis. This was particularly the case in the sections of the survey questionnaire relating to procurement and tendering and capital project information in relation to capital income and expenditure on Regional and Local Roads. Local authorities attributed this to the difficulty in identifying specific regional and local roads capital projects, some projects forming part of larger national roads projects, and also that the information could not be separately identified from the project codes in the capital account.

x. Future Opportunities

1. Local authorities should consider agreeing a consistent standardised approach to coding Regional and Local Roads income and expenditure.
2. Consistent reporting by local authorities would facilitate benchmarking against other similar local authorities and in line with the information required for performance measurement under the MapRoad software.
3. Consideration should be given by local authorities to agreeing a standard policy for the coding of capital projects for Regional and Local Roads.
4. Local authorities should ensure that all costs associated with Regional and Local Roads are correctly captured in the fixed asset register.

1. Introduction

1.1 The Regional and Local Roads Network

Regional and Local Roads are categorised under the Roads and Transportation Service Division B under the sub level B3 regional roads and B4 local roads in the AFS. This specific category is important from economic, social and political perspectives, as often they are the sole means of access for local economic activity.

The breakdown of the length of road by category is set out below in Exhibit 2 with a further breakdown by local authority in Appendix 1. While the regional roads network represents only 13.23% of the overall length, this category of roads serve an important economic role as it provides an important link to the National (primary and secondary) roads and to Motorways. Together with the local roads network they both have valuable social and community functions.

Exhibit 2: Length of Regional and Local Roads in 2019		
Roads Classification	Length %	Length (m)
Regional	13.23%	13,315,601
Regional Roads	13.23%	13,315,601
Local Primary	23.83%	23,904,944
Local Secondary	33.42%	33,685,186
Local Tertiary	24.18%	25,117,341
Local Roads	81.43%	82,707,471
Grand Total	94.66%	96,023,072

Source: Department of Transport

Regional and Local Roads in Ireland are classified similar to the National (primary and secondary) roads using a standardised system of road scheduling of the road network. The different classes of roads in Ireland are allocated blocks of numbers so that no number is used more than once within a county.

Roads in Ireland are classified as Regional Roads (shown by the letter R followed by a route number, e.g. R611) and Local Roads (shown by the letter L followed by a route number, e.g. L4202). The 1993 Roads Act is the relevant legislation and Part II of this Act sets out the current classification of roads and the Minister can by order “divide a particular class of roads into subclasses”. This is already done in the case of national roads, which are sub-divided into national primary and national secondary.

With regard to local roads, each local authority is authorised to sub-divide local roads into specific classes and the practice adopted by all local authorities has been to implement a three-tier hierarchy for local roads; local primary, local secondary and local tertiary.

There are just over 96,000kms of regional and local roads in Ireland, which accounts for 95% of the country's roads network and they carry around 55% of all road traffic. The local authority areas containing the highest proportion of the Irish road network are Cork County Council (11,741km or 12.22%), Galway County Council (6,532km or 6.8%), Mayo County Council (6,238km or 6.5%) and Donegal County Council (6,169km or 6.4%). A full breakdown by local authority is set out in Appendix 1.

1.2 Scope of the review

The purpose of this report is to collate information on Road Maintenance (Regional and Local Roads) in local authorities. The information included in this report is evidence based arising from the responses received under the survey questionnaire. The following additional sources of information were also used for the review;

- Local Government Audit Service (LGAS) Overview Report for 2019
- 2019/2018/2017 Annual Financial Statements
- 2020/2019 Annual Budgets
- Regional and Local Roads Grant Allocations and payments from the DOT
- NOAC Annual Performance Indicators reports for 2019/2018, 2014/2015.

1.3 Basis for Selection

All local authorities were selected to participate in this review and their data was compiled by staff in the Roads Section in each local authority. Their responses were collated into this report by the staff of the Value for Money Unit. A draft of the report was sent for feedback and comment to each local authority before publication.

1.4 Methodology

The review was completed using a detailed survey questionnaire which had been prepared after consultation with the relevant Department (Department of Transport) and other key stakeholders such as the Roads Management Office Shared Service (RMO Shared Service) and the City and County Management Association (CCMA).


A detailed survey questionnaire was sent to all local authorities and it requested the following information;

- i. quantify the length and asset value of local and regional roads that are managed and maintained by each local authority as at 31 December 2019
- ii. quantify the breakdown of the annual revenue expenditure spend on this category of roads
- iii. quantify the breakdown of any capital income and expenditure on this category of roads as at 31 December 2019
- iv. review the budgetary process and the allocation or apportionment of funding for this expenditure including own source funding
- v. identify the sources of funding for this expenditure including own source funding
- vi. identify how works contracts are carried out, whether some or all are completed in house with local authority staff or if outsourced procured works contracts are the preferred option
- vii. review the Pavement Management System (PMS) and how local authorities are using this software to measure performance
- viii. establish the total number and profile of staff working in the Roads Division and key related ratios.

One of the primary objectives of this review was to identify the extent to which local authorities are using their own sourced funding for this category of expenditure or the extent to which they rely on central government supports and grants to maintain and upgrade the Regional and Local Roads network.

1.5 Completion and Return of the Survey Questionnaire

The VFM Unit appreciates the challenging environment in which local authorities are operating in as a result of the COVID-19 pandemic and that the completion of this survey was more difficult and took additional time given the remote working of some staff. The survey for this report was issued in July 2020 and responses were received from the majority of local authorities by October 2020. We would like to extend our thanks to all local authorities for taking part in this study.



However there were a small number that were only in a position to submit a return by mid-February 2021.

As noted above a number of local authorities were not able to provide the information in the level of detail required. There were significant gaps in the information received in three parts of the survey questionnaire as follows:

- (i) The fixed asset net book value of regional and local roads as at end 2019 - While all local authorities were in a position to provide the fixed asset net book value at the overall roads level there were only ten that provided specific fixed asset values for regional and local roads.
- (ii) The information provided on the capital income and expenditure on regional and local roads - thirteen local authorities provided information on expenditure on their capital projects while only six of these provided information on the associated capital income.
- (iii) Procurement and the extent to which regional and local roads work projects are completed using direct labour. Only a small number of local authorities responded to the questions relating to procurement tendering and its value.

2. Road Maintenance Revenue Expenditure

2.1 Revenue Expenditure Regional Roads

The total revenue expenditure for road maintenance for regional roads in local authorities in 2019 was €214 million (**2018**: €194 million, **2017**: €170 million). This is split as follows:

Revenue Expenditure	2019	2018	2017
Regional Roads	€	€	€
B0301 Surface Dressing	13,963,184	12,851,427	10,456,760
B0302 Surface Restoration/Road Reconstruction/Overlay	12,899,866	11,523,785	11,815,338
B0305 General Maintenance Works	62,273,968	63,214,478	54,840,988
B0306 General Improvement Works	71,061,358	56,661,579	44,821,855
B0399 Miscellaneous incl. Service Support Costs	53,929,409	49,567,754	47,747,382
Total	214,127,785	193,819,023	169,682,323

Source: Survey Questionnaire

Miscellaneous includes the service support costs specific to regional roads category for all local authorities. The other items included in the expenditure breakdown vary significantly between local authorities and included items such as transfers to and from capital. As noted above there is no consistent coding applicable in local authorities. A full breakdown of the regional roads revenue expenditure by local authority is included in Appendix 2.

2.2 Revenue Expenditure Local Roads

The total revenue expenditure for road maintenance for local roads in local authorities in 2019 was €532 million (**2018**: €513 million, **2017**: €444 million).

This is split as follows:

Exhibit 4: Revenue Expenditure Local Roads 2017-2019			
Revenue Expenditure	2019	2018	2017
Local Roads	€	€	€
B0401 Surface Dressing	49,703,721	44,689,203	37,306,228
B0402 Surface Restoration/Road Reconstruction/Overlay	21,501,809	18,288,626	16,448,100
B0405 General Maintenance Works	169,368,137	166,816,779	153,444,834
B0406 General Improvement Works	165,931,790	153,816,009	123,627,008
B0499 Miscellaneous incl. Service Support Costs	125,452,589	129,054,920	113,426,519
Total	531,958,046	512,665,537	444,252,689

Source: Survey Questionnaire

The amount included under Miscellaneous includes the service support costs specific to the local roads category for all local authorities, similar to the regional roads process. A full breakdown of the local roads revenue expenditure by local authority is included in Appendix 3.

3. Funding of Regional and Local Roads

3.1 Revenue Income for Regional and Local Roads

Regional roads

The total revenue income received for regional roads by local authorities in the year to 31 December 2019 was €129 million (2018: €120 million, 2017: €99 million) of which grant funding was 97% in 2019 (97% in 2018, 96% in 2017). Exhibit 5 breaks down the revenue income for regional roads for the three years to 2019 with a full break down by local authority included in Appendix 4.

Exhibit 5: Regional Roads - Breakdown of Total Revenue Income 2017 - 2019			
	2019	2018	2017
	€	€	€
Grant Funding	125,416,716	116,993,122	94,760,827
Goods and Services	3,472,714	3,121,062	3,929,829
Other Miscellaneous Income incl. Other local authorities	32,872	48,251	19,046
Total Income B3 Regional Roads	128,922,302	120,162,435	98,709,702

Source: Amalgamated AFS local authorities

Local roads

The total revenue income received for local roads by local authorities in the year ended 31 December 2019 was €335 million (2018: €313 million, 2017: €252 million). Exhibit 6 breaks down the revenue income for local roads for the three years to 2019 with a full break down by local authority included in Appendix 5.

Exhibit 6: Local Roads - Breakdown of Total Revenue Income 2017 - 2019			
	2019	2018	2017
	€	€	€
Grant Funding	316,279,615	294,136,134	235,884,733
Goods and Services	19,058,597	19,093,942	16,030,578
Other Miscellaneous Income incl. Other local authorities	7,446	13,256	56,402
Total Income B4 Local Roads	335,345,658	313,243,332	251,971,713

Source: Amalgamated AFS Local Authorities

The above amounts are disclosed under Income in Appendix 2, Service Division B under B3 and B4 respectively of the AFS in each local authority.

3.2 Funding from the Department of Transport

It is the responsibility of the DOT to allocate the regional and local roads grants by the end of January or early February every year. Originally, this funding was paid out of the Local Government Fund however, responsibility for the allocation of grants transferred from the then Department of Environment, Community and Local Government to the DOT in 2008.

The following is a breakdown of regional and local road grant allocations for the three years 2018 to 2020. In addition to these allocations, all local authorities have been provided with separate funding to progress a number of planned regional roads capital projects.

Exhibit 7: Regional and Local Roads Grant Allocations 2018 – 2020					
Details of Grants by Category	2020 €m	% Increase/ Decrease	2019 €m	% Increase/ Decrease	2018 €m
Restoration Improvement	245	14	215	10	195
Restoration Maintenance	42	11	38	15	33
Supplementary Restoration Maintenance	26	73	15	0	15
Discretionary Grant	85	4	82	15	71
Severe Weather	1	0	1	-90	10
Drainage Grant	20	0	20	100	10
Bridge Rehabilitation	14	27	11	10	10
Specific Improvement Grants	18	6	17	31	13
Strategic Regional & Local Roads	30	-40	50	31	38
Safety Improvement Works	10	25	8	14	7
Speed Limits	1	0	1	0	1
Training Grant	2	0	2	0	2
Community Involvement Scheme	16	7	15	50	10
Miscellaneous Grants	15	88	8	167	3
Total	525	9	483	16	418

Source: Department of Transport

The total revenue income received by local authorities from the DOT in 2019 for regional and local roads in the year to 31 December 2019 was €476.21million. However, it should be noted that a small amount of the above funding is allocated over a number of other line items in Service Division B Roads and Transportation. This report is examining the income and expenditure associated with B3 Regional Roads and B4 Local Roads.

The majority of the funding is allocated in four main categories (Restoration Improvement, Discretionary Grant, Restoration Maintenance and Strategic Regional and Local Roads) with smaller amounts over the remaining categories. Exhibit 8 below compares the 2019 allocations with the actual payments.

Exhibit 8: Regional and Local Roads Grant Allocations and Payments in 2019		
Details of Grants by Category	2019 Allocation	2019 Payments
	€m	€m
Restoration Improvement	215	215.67
Restoration Maintenance	38	38.43
Supplementary Restoration Maintenance	15	14.57
Discretionary Grant	82	82.17
Severe Weather	1	3.26
Drainage Grant	20	20.02
Bridge Rehabilitation	11	10.21
Specific Improvement Grants	17	13.14
Strategic Regional & Local Roads	50	50.73
Safety Improvement Works	8	7.9
Speed Limits	1	0.56
Training Grant	2	0
Community Involvement Scheme	15	14.35
Miscellaneous Grants	8	5.2
Total	483	476.21

Source: Department of Transport

Feedback from some local authorities noted that it should be recognised that the grant funding, particularly under the restoration improvement programme, was significantly impacted by the fiscal crisis in 2009/2010, with the restoration of grant aid in the past 4 years broadly coming into line with the provisions in 2007/2008. A previous study by the DOT identified that the level of grant aid provided in 2007/2008, would be required to maintain roads in a steady state. Feedback from DOT stated that the current grant levels have still not yet recovered to a level which allows the roads network to be maintained in a 'steady state' position.

In 2020, a total of €525 million was provided to local authorities while more recently in 2021, the allocation was further increased to €550 million with additional categories for climate change, smarter travel and road safety. It was noted by a number of local authorities that the timing of the grant allocation from the DOT has resulted in a requirement for them to use the prior year figures or an estimate as part of their budgetary process.

3.3 Department of Transport Funding as a % of Total Revenue Income

The report examined the regional and local roads income at service division level and compared this to the amount received under the DOT roads grants and found that consistently over the three years the DOT funding made up a significant portion of the total income in the case of regional roads and similar for local roads. Exhibit 9 below sets out the breakdown for the three years to 2019. The full break down by local authority is included in Appendix 6 (Regional Roads) and Appendix 7 (Local Roads).

Exhibit 9: Grant Funding as a % of Total Income 2017-2019			
	2019	2018	2017
Regional Roads	€	€	€
Grant Funding	125,416,713	116,993,122	94,760,827
Total Income	128,922,302	120,162,435	98,709,702
% of Total B3 Income	97%	97%	96%
	2019	2018	2017
Local Roads	€	€	€
Grant Funding	316,279,615	294,136,134	235,884,733
Total Income	335,345,658	313,243,332	251,971,713
% of Total B4 Income	94%	94%	94%

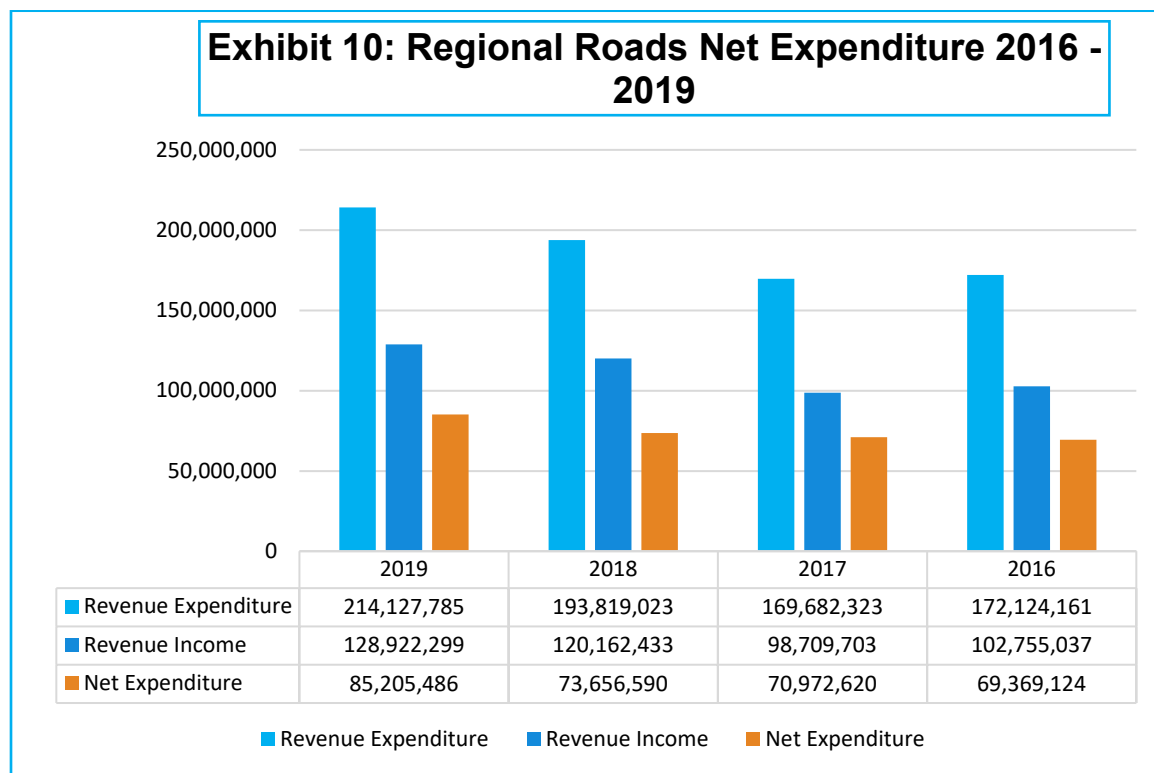
Source: Amalgamated AFS local authorities /Department of Transport

3.4 Funded by Local Authorities

One of the primary objectives of this review was to identify the extent to which road maintenance of regional and local roads is funded by local authorities or the extent to which they rely on central government supports and grants to maintain and upgrade the regional and local roads network.

The earlier paragraphs break down the expenditure and income at the regional and local roads sub division level and identify the proportion of the DOT grant support for this road category.

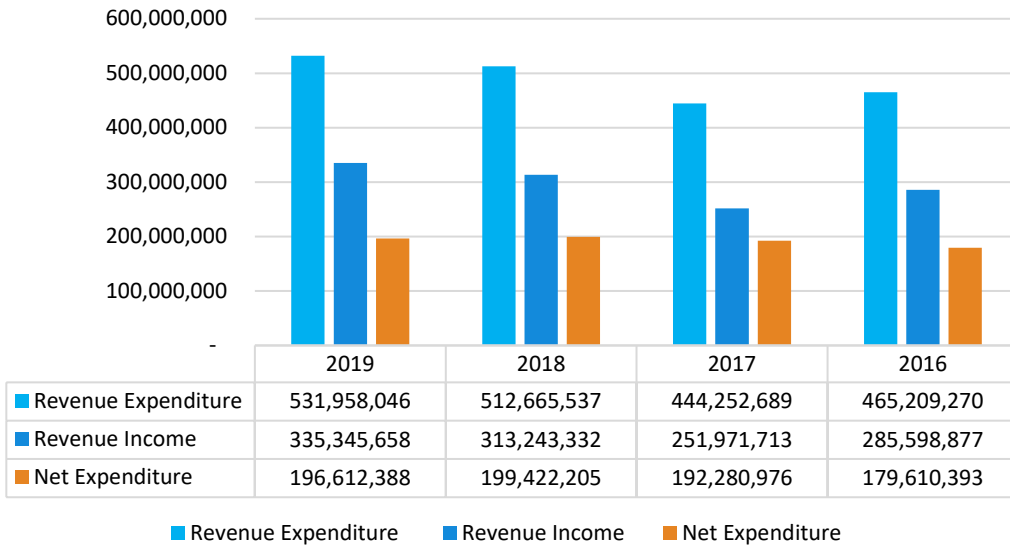
The overall net expenditure for regional roads in local authorities in the year to 31 December 2019 was €85.2million (**2018**: €73.66 million, **2017**: €70.97 million, **2016**: €69.37 million) and this amount was funded by local authorities.



Source: Amalgamated AFS local authorities

The overall net expenditure for local roads in local authorities in the year to 31 December 2019 was €196.61million (**2018**: €199.42 million, **2017**: €192.28 million, **2016**: €179.61 million) and this amount was required to be funded by local authorities.

Exhibit 11: Local Roads Net Expenditure 2016 - 2019



Source: Amalgamated AFS local authorities

Local authorities were asked if there was a specific budgetary allocation for the self-funding of regional and local roads. The survey also provided a range of options to ascertain how and when the budgetary allocation was made for regional and local roads as follows:

- (i) Specific budgetary allocation for roads overall
- (ii) Specific budgetary allocation to only national (primary and secondary) roads
- (iii) Specific budgetary allocation to specific roads categories including regional and local roads
- (iv) No specific budgetary allocation from locally generated income

All of the responses stated that there was no specific budgetary allocation to regional and local roads and that the allocation was at an overall service division level.

Additional responses stated that the finance function completes the budgetary allocation as part of the annual budget preparation process. Any increases or decreases in the actual figures at year end were dealt with at the overall service division under Note 16 in the local authority's AFS, but there was no specific apportionment for individual categories of the Roads and Transportation service division such as regional and local roads.

4. Asset Value and Capital Expenditure

4.1 Fixed Asset Value of Regional and Local Roads

The net book value of Roads and Infrastructure in local authorities in the year to 31 December 2019 was €56,779 million (**2018**: €57,427 million, **2017**: €57,393 million, **2016**: €57,382 million). In the AFS of local authorities, there is no specific breakdown for the roads category, regional and local roads. The amount is included as part of the overall Roads and Infrastructure disclosures.

In order to quantify the net book asset value of regional and local roads category all local authorities were asked to provide a breakdown of the total asset value of the roads network as disclosed in the latest AFSs for 2019 and confirm if the value related to the following options:

- (i) relates only to National (primary and secondary) roads and Motorways
- (ii) relates to specific roads categories including regional and local roads.
- (iii) relates to all roads categories

All local authorities responded with their overall net book value of road assets with the net book value of €56,779 million in line with the amount disclosed in the audited AFS in 2019.

Only 10 local authorities were able to provide a further breakdown of the net book value for regional or local roads. Exhibit 12 shows that for these 10 local authorities the total net book value for their Roads and Infrastructure was €20,248 million of which €8,820 million relates to the regional and local roads category. The split by local authority is set out in Appendix 13.

Exhibit 12: Fixed Asset Value (NBV) of Regional and Local Roads 2019	
Road Category	€million
National (primary and secondary) roads and Motorways	11,427.23
Regional and Local roads	8,820.99
Total Roads Infrastructure	20,248.22

Source: Survey Questionnaire

Fixed assets were included in the AFSs for the first time in 2003. Assets held at that date were valued in accordance with guidelines issued from the Department of the Environment, Heritage and Local Government, using a number of valuation models. All assets purchased and constructed since 2003 are included at cost less depreciation. A number of local authorities stated that there was no movement in asset value of the regional or local roads category since they were valued for the first time citing that the reason for this was because the majority of expenditure was related to the maintenance and upkeep of the roads category.

4.2 Capital Income and Expenditure on Roads

In 2019, Roads and Infrastructure was the second largest area of capital spend, which increased by €140 million from 2018. Expenditure in the year to 31 December 2019 was €583.90 million (**2018**: €443.60 million, **2017**: €330.17 million).

Whilst this is the second largest area of spend it was significantly less than it was in 2009, when capital expenditure on the Roads and Transportation service division amounted to €1,460.82 million of which €1,266.28 million was through Grants and Government supports¹.

The total capital income and expenditure for the Roads and Transportation service division in local authorities is set out in the exhibit below. This amount is disclosed in Appendix 6, under Roads and Transportation in the AFS of each local authority.

Year	Expenditure	Income			Total
	Total	Grants and LPT	Non Mort. Loans	Other	
	€m	€m	€m	€m	€m
2019	583.90	465.33	0.90	62.68	528.91
2018	443.60	340.18	3.16	77.77	421.11
2017	330.17	228.62	0.20	47.34	276.16
2016	324.67	238.99	26.80	39.23	305.02
2015	325.87	227.14	4.79	29.92	261.85

Source: Survey Questionnaire

¹ LGAS Activity report 2010

The majority of the above capital spend is related to National (primary and secondary) Roads and Motorways. Appendix 6 in the AFS does not provide a breakdown of the sub-categories of regional and local roads.

The DOT provides some of the capital funding for specific regional and local roads projects under the specific improvement and strategic roads programme. In 2019, a total of €13 million was paid out under specific improvement roads projects while a total of €50.73 million was paid out under the strategic regional and local roads programme. These grant payments are for specific road projects and therefore not all local authorities receive this funding every year.

The survey asked all local authorities to provide details of any capital expenditure and the associated sources of income specific to regional and local roads projects. Only 13 local authorities responded with details of capital expenditure for regional and local roads and the total expenditure for each of the three years is set out below in Exhibit 14.

Exhibit 14: Capital Expenditure Regional and Local Roads 2017-2019			
Roads Category	2019	2018	2017
	€	€	€
B3 Regional Roads	69,174,683	45,170,867	41,234,312
B4 Local Roads	27,754,536	20,199,574	23,803,322
Total Capital Expenditure	96,929,219	65,370,441	65,037,634

Source: Survey Questionnaire

The results from the survey for the associated capital income is set out below in Exhibit 15 broken down by income category. As noted above not all local authorities provided this information and therefore the results relate to only six local authorities in the case of regional roads and five local authorities for local roads.

Exhibit 15: Capital Income Regional and Local Roads 2017-2019

Capital Income Category	2019		2018		2017	
	Regional Roads €	Local Roads €	Regional Roads €	Local Roads €	Regional Roads €	Local Roads €
Roads Grants	6,285,584	4,529,806	6,942,811	3,488,372	6,081,702	5,012,188
Development Contributions	1,635,839	158,122	6,867,618	371,993	3,930,732	-
Loans	-	892,227	-	949,832	-	272,110
Transfers from Revenue	48,683	44,790	320,562	-	16,765	148,893
Other	3,004,455	853,269	3,580	2,487,608	232,177	1,312,610
Total	10,974,561	6,478,214	14,134,571	7,297,805	10,261,376	6,745,801


Source: Survey Questionnaire

The quality of the information provided in both of these areas lacked detail and in many cases, the amount was not analysed out either by type of works or by specific project or road name. Responses also stated that the amount could not be split between the two road categories so it was difficult to assess if this capital income and expenditure related to either regional or local roads or both.

Consideration should be given to assigning a specific job code for both Regional and Local Roads capital projects in the capital account and allocating the specific income and expenditure associated to those job codes verifiable against the DOT grant allocations. This would facilitate more detailed analysis in subsequent years.

Procurement and Contracted works

The survey requested local authorities to provide details of the types of procurement contracts that were undertaken in 2019, for example, contract works under an existing framework or any collaborative tendering of contracts between local authorities. Not all local authorities were able to provide this information and for the local authorities that completed this area of the survey, there was a lack of comparable data for the responses received.



There is a need for a more detailed record of the types of contract works in place for each of these two road categories particularly as expenditure is increasing year on year.

A more detailed contracts register would help local authorities to keep track of contracts and ensure that they are getting the best value for money. This would allow them to identify greater efficiencies in utilising resources for both internal work and external contractors particularly in the management of regional and local roads maintenance.

5. Staff Profile in Roads Maintenance

This review examined the profile of Road Maintenance staff working in the division and local authorities were asked to provide either headcount or whole time equivalent (WTE) numbers. It should be noted that the numbers recorded in the questionnaires returned relate to the Roads Division overall and not just Regional and Local Roads. However, local authorities were requested to only include staff involved in road maintenance and exclude other staff such as traffic management etc. to obtain a more accurate profile. The questionnaire requested staff numbers to be broken down into;

- (i) Outdoor staff
- (ii) Professional and Technical Staff
- (iii) Other Finance and Administrative support staff.

A full breakdown of the staff numbers in roads and infrastructure is set out in Appendix 10

5.1 Outdoor Staff

The total number of WTE Outdoor staff at the end of 2019 was 3,924 and this number is split between skilled (drivers and machinery operatives) and unskilled (general operatives) with an additional group for temporary seasonal workers (shorter-term contracts May to September).

Exhibit 16: Breakdown of Overall outdoor staff in 2019	
Category Breakdown	Total Overall WTE
	No.
Skilled	1,055.95
Non Skilled	2,738.86
Other Temporary Seasonal	129.00
Total Outdoor Staff	3,923.81

Source: Survey Questionnaire

Appendix 11 sets out the split of outdoor staff by local authority.

There was wide variation in the outdoor staff numbers between all of the local authorities. There were five local authorities (Cork, Tipperary, Donegal, Kerry and Clare County Councils) with outdoor staff numbers in excess of 200 and the highest number was Cork County Council at 473.33. There were also five local authorities (Galway City Council, Dún Laoghaire-Rathdown County Council, Carlow County Council, South Dublin County Council and Westmeath County Council) with outdoor staff numbers of 50 or less and the lowest number was Galway City Council at 23 staff.

5.2 Professional Technical Grades

The total number of WTE staff at the professional and technical grades at the end of 2019 was 923.99 and this number is broken down between engineering staff and staff at technician grades and a further category, Other, that were classified as professional/technical but were not analysed out by grade in the survey results received.

Exhibit 17: Professional and Technical grades 2019			
Professional /Technical Grades Breakdown	Highest recorded numbers	Lowest recorded numbers	Total Overall WTE
	No.	No.	No.
Executive Engineer	52.00	1.00	305.29
Senior Executive Engineer	21.00	1.00	149.24
Senior Engineer	4.00	0.75	46.05
Assistant Engineer	13.00	1.00	67.90
Resident Engineer & Senior Resident Engineer	4.00	1.00	5.00
Total Engineering Staff			573.48
Chief Executive Technician	2.00	1.00	6.00
Senior Executive Technician	4.00	1.00	12.73
Executive Technician	5.00	0.60	25.55
Technician I & II	10.00	1.00	52.50
Architectural Technician	2.60	1.00	3.60
Total Technician Staff			100.38
Other professional and technical staff not analysed by grade	54.80	0.73	250.13
Total Other			250.13
Total Professional and Technical Numbers			923.99

Source: Survey Questionnaire

5.3 Other Support Financial and Administrative staff

The survey results also identified additional support staff both in finance and in the administration of the roads division. The total number of WTE staff in this category at the end of 2019 was 694.35 and this figure is split by grade in Exhibit 18 below.

Exhibit 18: Finance /Admin Staff Supporting Roads Division 2019			
Category Breakdown	Highest	Lowest	Total Overall WTE
	No.	No.	No.
Grade III	22.00	2.25	110.47
Grade IV to VI	23.00	1.00	265.32
Grade VII	8.00	0.50	44.66
Grade VIII (SEO Grade)	4.00	0.25	7.80
Other Admin support staff	59.00	0.98	266.10
Total Finance /Admin Staff			694.35

Source: Survey Questionnaire

5.4 Direct Labour roadworks versus Contracted works

As part of the staffing profile, we asked local authorities to provide details on the extent to which road maintenance is carried out by tender contracts, or by direct labour using the local authority staff. The results varied and some local authorities provided the value of the procurement contract whilst others provided a percentage breakdown. The overall results showed that for most local authorities, for regional roads the works are procured or outsourced while for local roads the works were carried out using direct labour. Many local authorities responded with additional information stating that it depended on the work involved and that throughout the year there would be a requirement for a mixture of the two elements.

5.5 Conclusion

Feedback from local authorities, on the data included in this report, provided explanations on the variations in their staff numbers. A review of these explanations found that the variation in staff numbers was broadly in line with the size of their roads network.

With the wide variation in the quantum of regional / local roads network across local authorities, as highlighted in the earlier part of the report, Cork County Council has the highest quantum of road network whilst also having the highest quantum of staff. Other factors on the variations in staff numbers provided by some local authorities were the extent to which they preferred to use contracted works or direct labour work or vice versa and this determined their staff numbers at specific grades.

Feedback from Kerry County Council stated that they have a high dependency on direct labour for the delivery of the roadworks programmes. The staffing compliment is supplemented by the employment of seasonal workers and drivers, having regard to the level of funding available, and varies significantly from year to year. Given the size and scale of the county, there is a requirement to have a core compliment of staff to respond to emergency and severe weather events outside of the roadworks season. To deliver their roadworks programme, predominantly using private contractors, would make it financially challenging to maintain the level of staffing required for such emergency circumstances and other demands (street cleaning for festivals, providing safe streets for reopening of businesses during the recent pandemic etc.). Whilst 90% of their maintenance works are carried out by direct labour, the procurement of hired plant and materials is through Local Government Operational Procurement Centre (LGOPC) frameworks, thus ensuring value for money.

6. Pavement Management System

6.1 Pavement Management System

Under the Pavement Management System (PMS), the DOT has led and supported the development of the central web based Road Asset Management System across Ireland (MapRoad) and data from this system forms the basis for the NOAC Performance Indicators report issued every year.

The MapRoad software is a pavement management and road licensing system using an integrated geographical information system (GIS) software. The system was originally developed by the Local Government Management Agency (LGMA) and through the support of the RMO Shared Service from 2014/15 onwards, the system was rolled out on a phased basis and is now used by all local authorities. The software has five key modules or elements;

- (i) Desktop system (this was the original system in 2009 however it has been replaced with the web based system)
- (ii) Web based system
- (iii) Licensing system
- (iv) Project Financial module
- (v) Handheld mobile device.

The role of the RMO Shared Service is to support local authorities through the development of policy, strategy and collaboration supported by technology to enable local authorities to maximise efficiencies from available resources and to provide an evidential basis for their decisions.

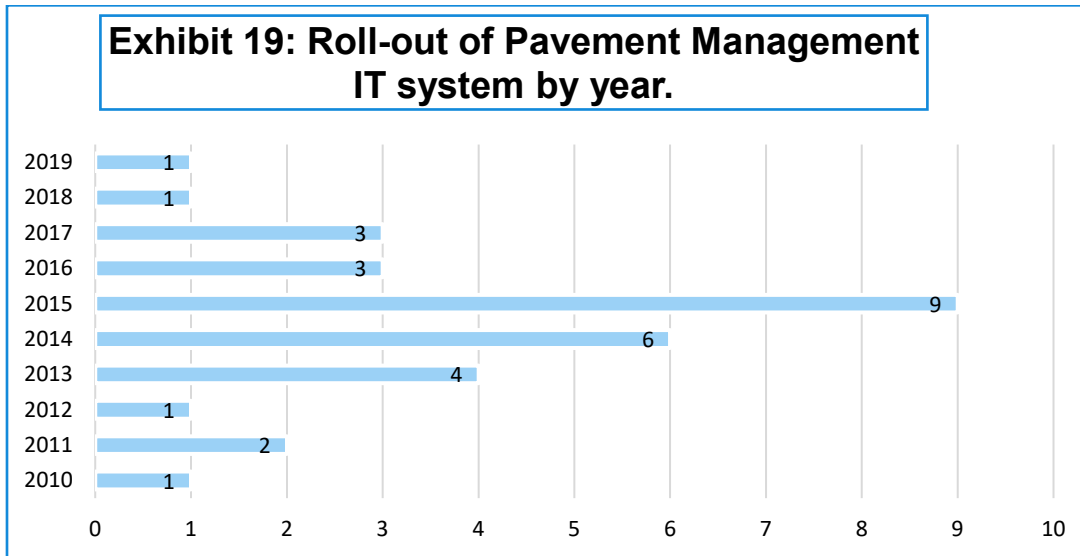
To gain a further understanding of how long local authorities have been using the system and how they are finding its operation and support all local authorities were asked questions in the following areas:

- (i) Use and Operation
- (ii) PMS System Rollout
- (iii) PMS system integration with the FMS system.

All local authorities responded that they were using the system.

6.2 Pavement Management System Roll out

Local authorities were asked what year the system was rolled out and implemented, as the system was introduced on a phased basis. The results found that the majority of local authorities started using the system between 2013 and 2017 with a small number before and after these periods, as Exhibit 19 sets out below.



Source: Survey Questionnaire


6.3 Use and Satisfaction with System

Local authorities were asked to rate the overall support provided by the Roads Management Office on the use of the PMS IT system. They were asked to rate on a scale of 1-5 with 5 being excellent support and 1 being poor. The responses were all very positive on the support received with over 74% of local authorities giving a rating of either 4 or 5 and the remaining with a rating of 3.

Exhibit 20: User Satisfaction with IT Support

Satisfaction Rating (1-5)	No of LA	%
5	11	35%
4	12	39%
3	8	26%
2	0	0%
1	0	0%
	31	100%

Source: Survey Questionnaire



None of the local authorities registered a lower rating of 1 or 2 and this is a very positive result on the level of support received from the RMO Shared Service.

Feedback from a small number of local authorities stated that the most recent update to the PMS system has reduced the level of user-friendliness. The update was designed to improve functionality and consistent reporting of results within the software.

6.4 PMS system integration with Financial FMS system

The LGMA MapRoad system is a local government road management system that covers a range of functions including road pavements. According to the NOAC Performance Indicators report for 2019, the recording of data on the MapRoad system, of both pavement condition and roadworks is required by the DOT and represents best practice. It also stated that this information is aligned with its funding.

However, the report added that not all local authorities, particularly urban authorities are recording the information as required and this impedes the effectiveness and benefits of the road management systems and as a result decision making.


The survey results concurred with this as not all local authorities were able to link the treatment type and funding grant allocation information that is uploaded to the MapRoad system to the job codes in the FMS Agresso system.

This means that the income and expenditure recorded on the FMS Agresso system may not always match the information entered to the MapRoad system. For many local authorities the entry of information to the MapRoad system is a manual process completed at year end.

Feedback from DOT and a local authority stated that recent updates to the PMS system allow for the system to communicate directly with local authority financial management systems such as Agresso. This new feature facilitates ongoing updating of expenditure on Road Improvement (RI) and Road Maintenance (RM) projects throughout the year.

6.5 Transferable Good practice Example

The survey identified that one local authority, Kerry County Council, carries out procedures to assist with the integration of its FMS Agresso system with the MapRoad system.



These procedures could be reviewed and implemented if applicable, by all local authorities to ensure that the information input into the two systems is aligned. The following is a step by step procedure that is currently used by Kerry County Council:

- Road Grant Allocations are received from the DOT in January / February
- Job codes are set up for each project
- Each Area Engineer completes Tab 1 and Tab 2 on the MapRoad System
- Once this has been carried out job codes are released from local authority finance and roads sections to the local authority area offices
- An operational job code has been specifically set up for both the Restoration Improvement and Restoration Maintenance programmes to capture ineligible expenditure e.g. allowances which are no longer covered by the grant
- Therefore, each project will have two “cost figures” – the amount claimed / received from the DOT and the actual / true cost of the related expenditure
- Following the submission of the final grant claim to the DOT, each local authority area office runs an FMS Agresso extraction detailing the final cost of each road
- This information is then utilised by the road area engineer when entering data onto the MapRoad System.

The above procedures are completed at the local authority area office at each Municipal District level, so that each engineer uploads the relevant data for their areas.

This is an example of transferable good practice that all local authorities may be able to implement, particularly those local authorities that use the FMS Agresso system. Over the longer term, the procedures can be adapted for use in the other local authorities with different FMS systems.

7. Performance Measurement

7.1 National Oversight and Audit Commission (NOAC)

NOAC issue Annual Performance Indicator reports in relation to local authority service delivery, which includes Regional and Local Roads. The key function is to scrutinise all local authorities' performance against relevant indicators and the following are the current key performance indicators relating to Regional and Local Roads;

R1 (A): Pavement Surface Condition Index (PSCI) Ratings (% road length rated)

R1 (B) (a): Pavement Surface Condition Index (PSCI) Ratings – Regional Roads

R1 (B) (b): Pavement Surface Condition Index (PSCI) Ratings – Local Primary Roads

R1 (B) (c): Pavement Surface Condition Index (PSCI) Ratings – Local Secondary Roads

R1 (B) (d): Pavement Surface Condition Index (PSCI) Ratings – Local Tertiary Roads

R2 (A): Improvement and Maintenance Expenditure (Regional and Local Roads)

R2 (B): Improvement and Maintenance Cost per Km (Regional and Local Roads)

7.2 R1 Pavement Surface Condition Index Ratings (% road length rated)

Pavement Surface Condition Index (PSCI) is a condition rating system on the Regional and Local Road network pavement condition that was developed in 2012 by the DOT and local authorities. The system is used as one of the key performance indicators, the other is where roads works and related expenditure are tracked to obtain the cost per km. Both of these indicators are measured on the MapRoad system and in doing so the PSCI system is designed to link the treatment type to the cost of the road maintenance.

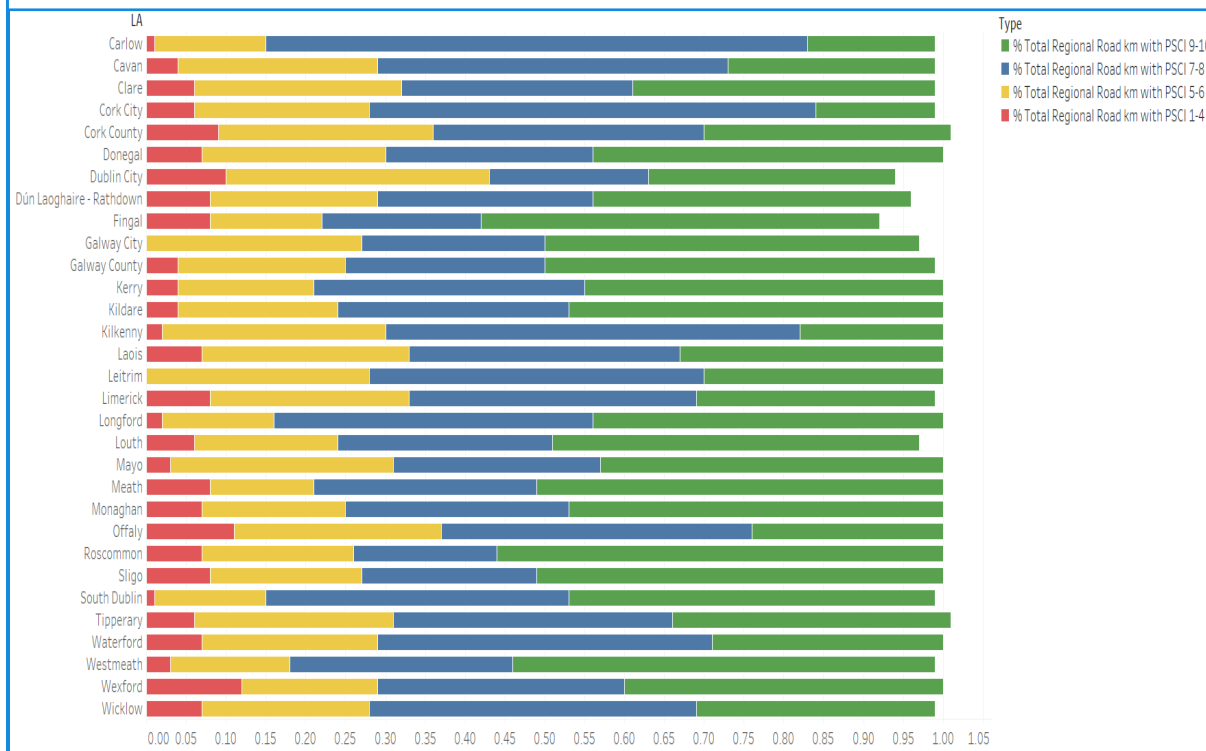
7.3 PSCI Results from 2019 Performance Indicator report

Under the PSCI system and based on DOT guidelines, there is a requirement for regional roads and some categories of local roads (local primary, local secondary) to be 100% surveyed every 2 years and for local tertiary roads to be 100% surveyed every 5 years.

According to the most recent NOAC Performance Indicators report for 2019, all local authorities had surveyed at least 90% of their regional roads network with 18 local authorities surveying greater than 99% of this road category in the 24-month period to the end of the year.

This represented a reduction in both number of local authorities and associated percentage surveyed reported in the previous year. 21 local authorities had 100% of their network surveyed in 2018.

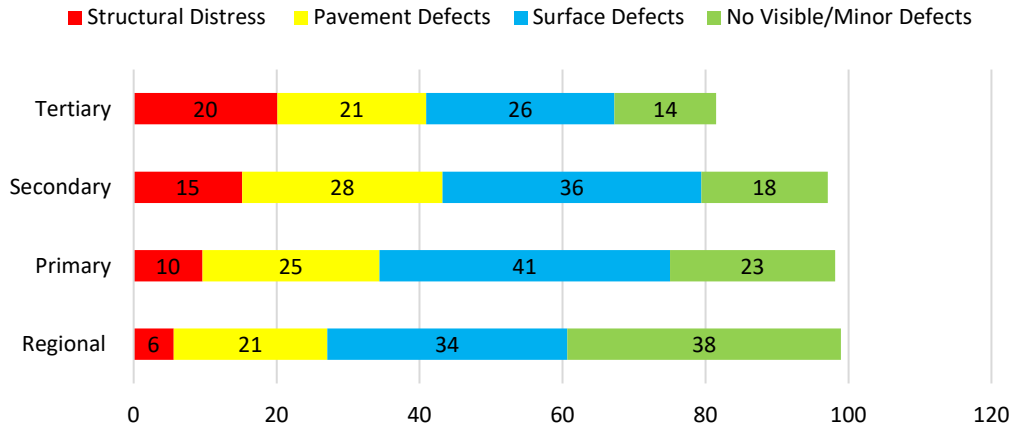
Exhibit 21: Summary PSCI Ratings of Local and Regional Roads 2019



Source: NOAC Performance Indicator Report 2019

The 2019 report stated that when the local roads categories (primary and secondary) are included the proportion surveyed in the 24 months to the end of 2019 exceeded 90% for thirteen authorities. In the case of Longford County Council, it was greater than 99%. However, there were four local authorities, (Galway County Council, Kerry County Council, Limerick City and County Council and Mayo County Council) where less than 50% of local secondary road kilometres were surveyed and received a PSCI rating in the 24 months to the year-end 2019.

Exhibit 22: Summary PSCI Ratings of Local and Regional Roads (2019)

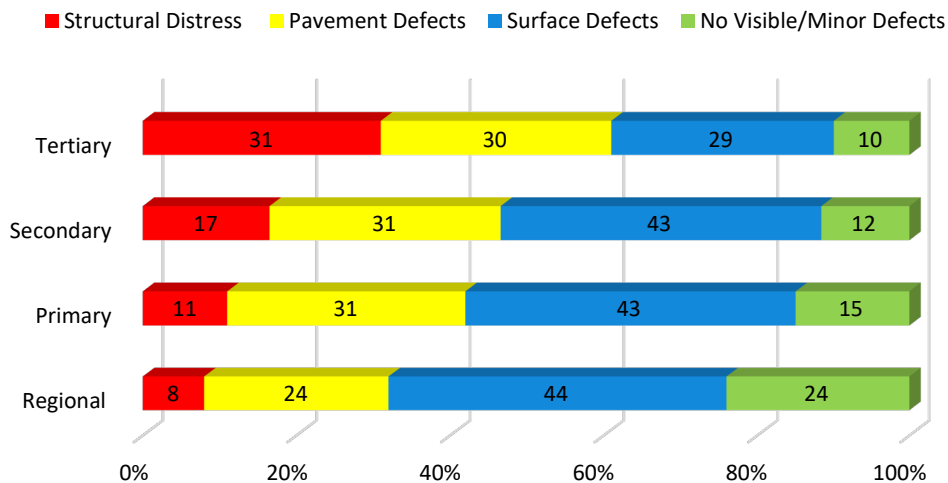


Source: NOAC Performance Indicator Report 2019

7.4 Comparing the PSCI performance in 2014 to 2019 results.

The PSCI indicator was first introduced in 2014 to provide information in relation to the quality of Regional and Local Roads. According to the 2014 Performance Indicator report, the measurement of this category of roads is important for its ongoing maintenance and improvement of these roads categories provided by local authorities.

Exhibit 23: Summary PSCI Ratings of Local and Regional Roads (2014)



Source: NOAC Performance Indicator Report 2014


The findings in the NOAC Performance Indicators report stated that, in 2014, on average local authorities had recorded and rated 57.9% of their regional roads and 66.36% of their local roads against the PSCI.

The results in 2014 also reported that, while only five councils had fully surveyed all their roads by the end of 2014, the majority of councils had completed at least some of the necessary survey work for this indicator. From the feedback received, it is important to note that there is a large margin of error in the older data. In the past, a much smaller proportion of networks were getting PSCI ratings, and where they were being undertaken, they tended to be on the poorer roads to justify their inclusion on 3 year Roadwork Programmes.

As the indicator was new then, comparison with previous years was not possible. However, it is now possible to look at the progress made by local authorities as the results from the NOAC Performance Indicator report for 2019 was published in December 2020.

Exhibit 24: Comparison Of Average PSCI Rating In 2014 To 2019					
Road Category	Year	Structural Distress	Pavement Defects	Surface Defects	No Visible/Minor Defects
Regional	2014	8	24	44	24
	2019	6	21	34	38
	Change	-2	-3	-10	14
Local Primary	2014	11	31	43	15
	2019	10	25	41	23
	Change	-1	-6	-2	8
Local Secondary	2014	17	31	43	12
	2019	15	28	36	18
	Change	-2	-3	-7	6
Local Tertiary	2014	31	30	29	10
	2019	20	21	26	14
	Change	-11	-9	-3	4

Source: NOAC Performance Indicator Report 2014 and 2019



In 2019, as reported in the NOAC Performance Indicator report, all of the roads were surveyed in line with the guidelines (over 24 months or two years for regional roads and over 60 months or five years in the case of local roads).

When we look at the results in Exhibit 24 above we can see that under regional roads there has been a small reduction in the percentage of roads that have structural distress, pavement defects and a reduction of 10% on the surface defects category. Similar improvements can also be seen in the period between 2014 and 2019 for all categories of the local roads network with an 11% reduction in the structural distress category for local tertiary roads.

Feedback from some local authorities stated that Exhibit 24 was a good indicator of the progress made year on year, however they added that datasets have become more extensive in the later years of monitoring. In 2014 while the data suggests that pavement conditions were improving, in many cases this was not completely accurate as the return periods across all local authorities were not consistent and in some cases only represented approximately half of the Department's minimum survey requirements.

They added that a preferred key performance indicator would be one that measures actual road improvements based on investment instead of the current indicators which measure compliance.

There was strong feedback from one local authority stating that while they had been ranked lowest in their roads condition from the very start of measurement, particularly for their regional roads network, they continue to receive funding based on the length of their roads and independent of the actual condition of the roads in their local authority area.

The feedback from DOT has indicated that grant funding is intended to supplement local authorities' own resources and that it considers allocating grant funding to assist local authorities based on the length of the road network within a local authority's area of responsibility is the most equitable approach. Basing grant allocations on road condition could result in an uneven distribution of Exchequer funding. For example, local authorities that allocate higher levels of own resources funding to regional and local roads should have a larger proportion of roads with a satisfactory condition rating than those with lower levels of own resources funding. Basing allocations on road condition could therefore disincentivise local authorities from allocating own resources funding to roads maintenance.

Other feedback received stated that, having regard to the Performance Indicators now being developed for the road network, it is noted that there has been a slight improvement in the condition of the road network over the past 3 years, however there is still a significant proportion of roads requiring investment, in particular in the local road network.


This concurs with one of the key findings from the 2019 NOAC Annual Performance Indicators report issued in December 2020 was that there was a slow improvement in pavement condition while there has been a significant increase in road works expenditure during the same period. With the increasing level of road maintenance expenditure every year, NOAC stated in the report that the rate of improvement in the road condition should be happening at a faster pace than it is currently. However as noted earlier in the report, DOT stated that the current level of funding is not yet at a level that maintains the 'steady state' condition of the roads.

7.5 R2 Improvement and Maintenance Expenditure

The second key performance indicator included in the NOAC Annual Performance Indicator report, under the Roads Service Division, is roadworks expenditure. This tracks the amount spent on roadworks under the works category of Road Strengthening and Roads Resealing. The expenditure included below in Exhibit 25 is collated from this information and verified to the amounts disclosed in the NOAC Annual Performance Indicator report.

Exhibit 25: Performance Indicator R2a. Improvement and Maintenance Expenditure 2019				
	2019	2019	2018	2018
Road / Works Category	Km	€	Km	€
Regional road strengthened	408.2	90,538,476	416.1	70,114,838
Regional road resealing	442.3	14,520,626	398.3	12,911,939
		105,059,102		83,026,777
Local road strengthened	2,015.0	171,698,912	2,215.8	162,459,828
Local road resealing	2,119.2	41,087,873	1,966.2	37,118,868
		212,786,785		199,578,696
Total		317,845,887		282,605,473

Source: NOAC Performance Indicator report 2019



The objective is to identify the total number of kilometre that have been strengthened and resealed each year. In this way, it is possible to calculate the cost of roadworks per kilometre of road.

Linking Roads Performance Expenditure with Actual Revenue Expenditure

Our survey asked all local authorities to provide the supporting performance information submitted to the MapRoad system and used for the 2019 and 2018 roads service indicators. This information was requested in order to verify the improvement and maintenance expenditure included in the performance figures with the specific categories of revenue expenditure highlighted in Exhibit 2 Regional Roads and Exhibit 3 Local Roads, which is based on the amounts recorded in the AFS. However, the Improvement and Maintenance expenditure as reported by NOAC does not reconcile with the amounts disclosed in the local authority AFS as there were other items of expenditure included in the AFS road maintenance figures for both regional and local roads.

Therefore, consideration should be given to a standardised set of account codes in line with the road grant categories and the MapRoad system. This would allow the reconciliation of the two systems and to verify the accuracy of the expenditure used in the calculation of the cost per road kilometre. Currently, there is a risk that not all road works expenditure is included on the MapRoad system and therefore the cost per road km calculation may not be accurate.

Feedback from one local authority stated that in comparing the unit costs for maintenance and improvement works, there can be significant variations even at local (county) level, influenced by the pavement design, traffic volumes, sourcing and haulage of materials, environmental issues (urban/rural), and other underlying ground conditions etc.

8. The Role of Other Departments and Agencies

8.1 Department of Transport

The DOT has the overall policy for roads and provides the funding through various grant categories for the maintenance and upkeep of the road network.

Under the Regional and Local Road Grant programme, the DOT provides significant grant support to eligible local authorities (the larger Dublin local authorities are required to use their own resources to fund their main roadworks programme using a self-funding mechanism set up in 2014 following the introduction of the Local Property Tax).


Most of the DOT's Regional and Local Road grant funding is allocated to road maintenance and rehabilitation. This includes road pavement maintenance and strengthening, bridge rehabilitation projects and drainage projects. The DOT also funds road safety schemes and community improvement schemes (where local communities can contribute to the repair of low volume rural roads). A limited number of road improvement projects are also funded.

In addition, the DOT provides technical guidance to the roads sector. Recent work includes a Design Manual for Urban Roads and Streets (DMURS), an update to the Traffic Signs Manual and new guidance documents on temporary traffic management design and operations.²

Feedback from one Dublin local authority sought to clarify roads maintenance funding. It was referenced that, from 2014 onwards, the Department (DHLGH) have stipulated that the former roads block grant be replaced by LPT receipts. This follows from a classification of 'self-funding' and mirrors other directed application of LPT funding by the Department. As a consequence this reduces the amount of available discretionary income from the full LPT yield, which particularly impacts those local authorities that do not received funding from the DOT.

Feedback from DOT stated that before the introduction of the LPT, while DOT provided a block grant to supplement expenditure by the Dublin local authorities, most of the funding for regional and local roads came from the Dublin authorities' own resources. Under the arrangements put in place by Government following the introduction of the LPT, the Dublin authorities are required to use some of their LPT receipts to replace the regional and local road and housing grants.

² Department of Transport



DOT notes the point made, that this self-funding requirement together with additional requirements regarding the application of LPT receipts have implications for the amount of discretionary funding available to the authorities. It is understood that, in line with the Programme for Government, the current arrangements regarding the retention of LPT receipts are under review by the DHLGH and the issues raised might be considered in that context.

8.2 The Road Management Office

The Road Management Office (RMO) is a local authority shared service established in late 2014. The office's current functions include developing and providing supports to roads divisions in local authorities in the development of best practice and supporting ICT tools for road pavement management and road licensing.

The RMO is a shared service between 31 local authorities. The Office works in conjunction with local authorities, the DOT, the LGMA and other stakeholders.

The role of the Road Management Office Shared Service is to support local authorities through the development of policy, strategy and collaboration supported by technology to enable local authorities to maximise efficiencies from available resources and to provide an evidential basis for their decisions.

It provides services to all local authorities and to Transport Infrastructure Ireland and the DOT in the areas of road infrastructure asset management. These include user supports, process development and implementation, software development, income collection and the co-ordination of all of the data submitted by local authorities, which is required for the reporting of the roads service division key performance indicators.

It provides additional management reports from the PMS system to local authorities and government stakeholders in the areas of road inventory, pavement interventions and roadworks licensing and public lighting.

9. Other Jurisdictions

The most recent report on this topic was completed by the Northern Ireland Audit Office in March 2019. The National Audit Office in the UK and Audit Scotland also completed value for money reports in 2014 and 2018 on this specific category of roads (Regional and Local Roads). The findings and recommendations of each of these reports have been summarised in this chapter.

9.1 Northern Ireland Audit Office report on road maintenance.

In 2019, Northern Ireland Audit Office (NIAO) published a report 'Structural maintenance of the road network', which examined the existing roads network and updated the position from a previous report in this area issued in 2000.

The report's findings state that there is no certainty at the beginning of each financial year about how much will be available to spend on structural maintenance and, in recent years, the opening budget varied considerably. This is in line with the responses received from local authorities for this review, stating that the timing of the grant allocation from the DOT was an issue as it was provided too late for the local authority budgetary process.


Consequently, there has been reliance on additional in-year funding. The Department for Infrastructure is responsible for the road network in Northern Ireland. This funding uncertainty prevents this department from carrying out required planned maintenance on the network, which can lead to delays, as well as less economic and sub-standard temporary repairs, until more money becomes available.

Due to a shortfall in the above department's funding requirement and the uncertainty of in-year funding allocations, spending on structural maintenance does not always provide value for money. Over time, these funding pressures have constrained spending on good, value for money preventative maintenance, contributing to a higher proportion of expenditure on reactive maintenance, which does not always provide value for money.

9.2 Audit Scotland - Maintaining Scotland's Roads: a follow-up report

In 2018, Audit Scotland published a report 'Maintaining Scotland's Roads: a follow-up report' on the roads infrastructure of Regional (Trunk) and Local Roads using data as at 2014/15 following up a previous report as at 2011/12.

The condition of council maintained roads had remained stable at 63% in acceptable condition over the period 2011/12 to 2014/15.



Over the same period, overall council expenditure on roads maintenance had continued to decline, from £302 million to £259 million (14%). Behind these overall figures there was significant variation in performance and spend across councils.

Overall council spend on planned and routine maintenance was £33 million which was 13% less than the Society of Chief Officers of Transportation in Scotland (SCOTS) considered was necessary to maintain current road condition.


The report found that a longer-term view of roads maintenance was needed, which should consider both the need for new roads and the maintenance of the existing road network.

9.3 National Audit Office report - Maintaining Strategic Infrastructure: Roads

The National Audit Office in the UK published a Value for Money report 'Maintaining Strategic Infrastructure: Roads' on their strategic and local road networks in 2014. At the time, this category of roads was the UK's most highly valued infrastructure asset, at around £344 billion. The two networks (Highway and Local) comprise over 187,000 miles of roads. They include more than 61,000 bridges, numerous other features, such as embankments and retaining walls, and drainage systems. This infrastructure supports 90% of passenger traffic and 68% of freight movements.

The report recommends that the Department for Communities and Local Government should build on the steps that it has already taken to improve value for money by:

- working with HM Treasury and the Department for Communities and Local Government to address the obstacles around long-term planning for road maintenance, such as the lack of predictability of funding for local authorities and the split between revenue and capital funding
- improving its understanding of the current condition and future needs of the local road network, including structures and
- identifying the criteria to target the Maintenance Efficiency Programme at those local authorities that need the most help, and develop evidence for local authorities to justify planned preventative maintenance.



The report noted that there is scope for some local authorities to become more efficient by:

- using information to build clearer cases for programmes of preventative maintenance and
- increasing collaboration with other authorities and industry to make best use of constrained capacity and capability.

10. Acknowledgement

The LGAS would like to thank the following for their cooperation and advice during the course of this review of Road Maintenance (Regional and Local Roads) in local authorities;

- The local authorities - Heads of Finance, Directors of Service and their staff in the Roads and Infrastructure Divisions assisting in the completion of the survey questionnaires
- CCMA / Heads of Finance working group
- Department of Housing, Local Government and Heritage, Local Government Finance Division and personnel consulted
- Department of Transport personnel consulted
- Roads Management Office - Shared Services for IT and Performance reporting
- NOAC Secretariat staff.

References

Sources

- Survey Questionnaires received from all local authorities
- Local Government Audit Service (LGAS) Overview Report for 2019
- 2019/2018/2017 Annual Financial Statements.
- 2020/2019 Annual Budgets
- LG Circulars
- Regional and Local Roads Grant Allocations and payments from the DOT
- NOAC - Annual Performance Indicators reports for 2019/2018, 2014/2015.

Enacted Legislation

Section 13 of the Roads Act 1993 provides for the statutory responsibility of local authorities for the improvement and maintenance of regional and local roads.

The Roads Act 1993 was a consolidated Act that repealed previous legislation and consolidated at that time all roads legislation into one act. Under the 1993 Act, all previous classifications were revoked and a new system was put in place.

Other Reports

Northern Ireland Audit Office (NIAO) - Structural Maintenance of the Road Network, March 2019

National Audit Office (NAO) - Maintaining strategic Infrastructure – Roads, June 2014.

Audit Scotland - Roads Infrastructure of Regional (Trunk) and Local Roads 2014/15 follow-up to a previous report of the same name as at 2011/12.

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Appendix 1 – Regional and Local Roads Length by Metres 2019

City and County Councils	Regional Roads	Local Primary	Local Secondary	Local Tertiary	Total
	metres	metres	metres	metres	metres
Carlow County Council	187,992	357,794	325,092	379,193	1,250,071
Cavan County Council	404,073	748,431	1,308,957	446,258	2,907,719
Clare County Council	634,231	1,169,505	1,456,942	851,809	4,112,487
Cork City Council	98,380	222,450	310,388	271,275	902,493
Cork County Council	1,320,362	3,070,588	5,049,968	2,299,895	11,740,813
Donegal County Council	785,569	1,988,960	2,122,234	1,272,634	6,169,397
Dublin City Council	244,099	230,557	48,852	680,484	1,203,992
Dún Laoghaire-Rathdown County Council	112,694	96,665	84,651	465,986	759,996
Fingal County Council	274,705	274,304	238,173	548,344	1,335,526
Galway City Council	39,244	20,129	49,611	177,428	286,412
Galway County Council	906,520	1,403,684	2,525,044	1,696,609	6,531,857
Kerry County Council	534,738	1,149,256	1,295,661	1,473,686	4,453,341
Kildare County Council	486,993	356,956	1,041,179	572,539	2,457,667
Kilkenny County Council	422,128	794,585	1,354,558	476,960	3,048,231
Laois County Council	346,302	621,675	600,326	641,741	2,210,044
Leitrim County Council	333,485	666,532	555,554	572,136	2,127,707
Limerick City & County Council	540,576	1,027,236	1,482,509	764,213	3,814,534
Longford County Council	152,440	429,215	536,684	433,817	1,552,156
Louth County Council	286,445	334,039	474,700	403,292	1,498,476
Mayo County Council	624,764	1,239,580	1,647,262	2,725,953	6,237,559
Meath County Council	577,973	548,261	773,572	1,281,831	3,181,637
Monaghan County Council	297,452	540,557	582,170	1,033,141	2,453,320
Offaly County Council	392,610	451,430	619,529	625,235	2,088,804
Roscommon County Council	375,896	782,507	1,509,971	1,084,515	3,752,889
Sligo County Council	236,195	602,230	982,914	857,983	2,679,322
South Dublin County Council	113,600	134,674	621,034	32,584	901,892
Tipperary County Council	898,924	1,907,594	1,717,741	1,046,863	5,571,122
Waterford City & County Council	438,158	869,910	1,040,028	470,693	2,818,789
Westmeath County Council	307,042	520,801	917,724	462,129	2,207,696
Wexford County Council	476,996	865,077	1,482,882	655,390	3,480,345
Wicklow County Council	465,015	479,762	929,276	412,725	2,286,778
Total	13,315,601	23,904,944	33,685,186	25,117,341	96,023,072

Source: Department of Transport

Appendix 2 – Revenue Expenditure Regional Roads 2016-2019

City and County Councils	2019	2018	2017	2016
	€	€	€	€
Carlow County Council	2,636,123	1,769,252	1,972,518	1,720,046
Cavan County Council	4,807,069	4,345,464	3,716,076	3,906,202
Clare County Council	6,250,442	5,821,413	6,109,192	7,030,579
Cork City Council	901,245	778,443	582,119	322,346
Cork County Council	20,891,378	18,976,278	15,044,786	15,171,306
Donegal County Council	16,620,804	15,630,475	12,863,690	12,235,532
Dublin City Council	10,106,503	8,950,243	8,474,272	8,260,323
Dún Laoghaire-Rathdown County Council	1,797,924	2,970,727	1,618,983	1,554,229
Fingal County Council	8,090,197	6,806,603	6,660,645	7,563,963
Galway City Council	4,257,247	3,517,680	4,934,114	3,264,365
Galway County Council	11,391,655	8,544,741	8,131,480	7,626,302
Kerry County Council	7,113,954	6,113,842	6,061,361	5,906,349
Kildare County Council	8,877,057	7,438,153	7,700,551	7,164,804
Kilkenny County Council	4,206,409	2,593,512	2,617,295	2,980,641
Laois County Council	4,722,066	4,559,434	3,881,474	4,164,304
Leitrim County Council	4,531,216	4,369,520	3,986,202	4,539,053
Limerick City & County Council	11,093,908	9,440,852	8,204,676	7,639,803
Longford County Council	2,313,532	1,850,916	1,445,161	1,568,669
Louth County Council	4,236,741	4,330,709	2,435,423	3,417,783
Mayo County Council	8,004,509	7,700,369	6,192,608	6,477,055
Meath County Council	12,732,556	12,500,608	9,320,804	8,778,249
Monaghan County Council	6,984,992	5,748,592	4,944,972	9,051,097
Offaly County Council	5,269,745	5,428,218	4,694,117	3,990,231
Roscommon County Council	5,303,781	4,893,406	3,380,081	4,588,473
Sligo County Council	4,473,335	4,084,164	3,953,593	4,112,458
South Dublin County Council	2,703,829	2,889,191	2,760,404	2,860,429
Tipperary County Council	13,916,307	11,926,446	10,220,891	9,402,501
Waterford City & County Council	7,292,281	6,772,942	6,247,723	5,458,935
Westmeath County Council	3,613,094	3,700,638	3,287,377	3,280,341
Wexford County Council	2,533,076	2,636,141	2,739,423	2,404,253
Wicklow County Council	6,454,810	6,730,051	5,500,312	5,683,540
Total	214,127,785	193,819,023	169,682,323	172,124,161

Source: Amalgamated AFS 2016 to 2019

Appendix 3 – Revenue Expenditure Local Roads 2016-2019

City and County Councils	2019	2018	2017	2016
	€	€	€	€
Carlow County Council	6,612,885	7,057,260	5,043,941	4,920,779
Cavan County Council	12,844,725	12,497,160	10,538,075	11,766,282
Clare County Council	20,737,246	21,098,199	18,198,706	13,427,328
Cork City Council	18,941,990	13,458,268	11,844,119	11,894,198
Cork County Council	53,375,440	50,770,061	46,403,636	56,048,400
Donegal County Council	27,916,535	34,291,411	25,539,545	26,881,853
Dublin City Council	40,632,974	34,866,815	37,402,078	27,093,296
Dún Laoghaire-Rathdown County Council	12,406,370	11,947,952	12,572,132	11,228,939
Fingal County Council	9,360,484	10,694,012	10,387,719	8,007,838
Galway City Council	2,256,873	2,971,947	2,755,622	3,473,616
Galway County Council	26,419,144	24,785,927	21,089,280	27,409,831
Kerry County Council	23,656,883	22,266,228	18,000,196	20,361,895
Kildare County Council	14,627,091	16,755,214	15,315,738	15,741,017
Kilkenny County Council	15,745,399	15,659,793	12,878,784	14,753,707
Laois County Council	9,732,693	9,640,427	5,962,234	6,226,837
Leitrim County Council	7,856,576	6,946,719	4,900,200	5,902,818
Limerick City & County Council	19,780,059	21,817,136	18,459,314	21,697,667
Longford County Council	8,139,314	7,470,256	6,366,301	6,597,917
Louth County Council	12,468,213	14,225,585	11,516,350	8,200,541
Mayo County Council	27,206,234	24,502,328	22,941,065	19,857,552
Meath County Council	18,631,973	16,668,684	13,027,755	12,813,163
Monaghan County Council	9,557,780	9,158,338	7,109,020	6,849,900
Offaly County Council	7,311,594	5,809,480	5,148,407	6,875,170
Roscommon County Council	14,873,262	13,919,031	12,138,760	16,420,836
Sligo County Council	9,649,452	9,469,969	6,662,301	10,546,523
South Dublin County Council	15,007,279	13,175,920	11,881,048	11,749,916
Tipperary County Council	26,015,498	23,361,809	19,609,771	23,516,921
Waterford City & County Council	16,319,304	15,410,677	13,975,923	18,735,832
Westmeath County Council	8,775,948	8,141,113	6,120,850	6,640,225
Wexford County Council	22,493,557	21,863,106	20,654,755	20,230,524
Wicklow County Council	12,605,271	11,964,712	9,809,064	9,337,949
Total	531,958,046	512,665,537	444,252,689	465,209,270

Source: Amalgamated AFS 2016 to 2019

Appendix 4 – Total Income Regional Roads 2016-2019

City and County Councils	2019	2018	2017	2016
	€	€	€	€
Carlow County Council	2,106,830	1,232,807	1,561,500	1,113,436
Cavan County Council	4,057,546	10,758,169	8,845,580	8,732,294
Clare County Council	1,109,488	2,020,688	1,534,461	1,065,852
Cork City Council	11,355	11,237	11,083	13,729
Cork County Council	15,754,734	13,768,726	9,520,766	9,481,169
Donegal County Council	9,740,980	9,038,284	7,431,477	6,603,630
Dublin City Council	-	-	535,482	60,000
Dún Laoghaire-Rathdown County Council	57,898	43,478	56,688	919,174
Fingal County Council	2,425,144	2,081,268	2,113,683	2,165,628
Galway City Council	1,851,925	1,450,204	1,113,776	1,098,402
Galway County Council	9,924,291	7,285,118	6,904,433	6,412,923
Kerry County Council	5,346,100	4,418,545	4,333,486	3,801,994
Kildare County Council	2,582,085	2,496,316	2,349,451	2,220,168
Kilkenny County Council	3,402,984	391,601	345,744	232,219
Laois County Council	3,980,114	4,023,011	3,374,577	3,642,772
Leitrim County Council	3,998,995	3,747,071	3,451,638	3,848,058
Limerick City & County Council	5,722,344	3,519,740	3,478,920	3,162,696
Longford County Council	1,615,242	1,434,291	858,831	974,216
Louth County Council	1,738,152	2,261,395	715,051	2,549,924
Mayo County Council	6,830,821	6,810,169	5,646,659	5,396,251
Meath County Council	9,113,117	9,757,973	7,125,995	6,638,111
Monaghan County Council	4,754,559	3,910,044	3,183,350	8,192,790
Offaly County Council	1,946,469	2,153,899	1,625,745	1,525,103
Roscommon County Council	4,549,267	4,097,276	2,817,404	3,819,671
Sligo County Council	3,671,623	3,227,516	3,096,348	3,326,396
South Dublin County Council	49,633	51,876	70,835	91,863
Tipperary County Council	10,189,297	7,991,406	6,378,087	5,962,304
Waterford City & County Council	5,923,466	5,479,488	5,129,916	4,340,324
Westmeath County Council	3,198,406	3,246,231	2,890,825	2,912,371
Wexford County Council	299,450	306,236	288,411	269,818
Wicklow County Council	2,969,987	3,148,372	1,919,500	2,181,753
Total	128,922,302	120,162,435	98,709,702	102,755,039

Source: Amalgamated AFS 2016 to 2019

Appendix 5 – Total Income Local Roads 2016-2019

City and County Councils	2019	2018	2017	2016
	€	€	€	€
Carlow County Council	3,788,906	4,556,870	2,761,257	2,461,579
Cavan County Council	8,780,682	1,315,118	714,325	3,231,313
Clare County Council	18,598,505	17,558,045	14,829,368	12,263,743
Cork City Council	8,470,469	4,582,410	3,829,999	4,290,238
Cork County Council	37,506,993	35,504,831	31,759,882	38,713,116
Donegal County Council	21,447,161	27,535,119	20,015,896	21,517,341
Dublin City Council	7,088,863	7,315,839	8,793,556	7,163,524
Dún Laoghaire-Rathdown County Council	3,938,762	4,165,563	4,853,751	3,685,775
Fingal County Council	2,048,655	2,040,482	2,054,870	2,098,508
Galway City Council	594,050	812,508	349,056	450,306
Galway County Council	20,459,949	18,827,622	14,153,702	20,745,160
Kerry County Council	16,906,630	15,697,553	11,473,762	15,157,612
Kildare County Council	9,534,754	9,659,752	7,158,235	6,549,035
Kilkenny County Council	10,720,150	11,676,287	9,523,727	11,943,774
Laois County Council	7,181,697	6,742,136	3,824,025	4,398,669
Leitrim County Council	6,653,256	5,716,541	3,706,418	4,816,194
Limerick City & County Council	12,721,604	13,096,461	10,258,674	13,144,413
Longford County Council	6,613,095	5,628,185	5,028,101	5,026,590
Louth County Council	7,429,364	9,226,955	5,970,275	3,360,484
Mayo County Council	21,285,300	18,367,078	16,955,172	14,081,330
Meath County Council	10,489,756	8,063,408	6,551,852	6,558,663
Monaghan County Council	7,172,167	6,771,944	4,822,039	4,091,485
Offaly County Council	8,112,762	6,348,009	5,765,569	4,933,825
Roscommon County Council	11,676,673	10,922,215	9,099,822	13,141,360
Sligo County Council	7,387,822	7,219,338	4,633,397	8,410,408
South Dublin County Council	3,054,650	3,435,035	3,119,176	3,175,853
Tipperary County Council	18,223,065	15,835,742	11,861,358	16,227,458
Waterford City & County Council	8,989,083	8,555,573	6,662,855	11,701,114
Westmeath County Council	6,219,690	5,816,809	3,725,844	4,390,424
Wexford County Council	14,426,139	13,089,843	12,100,496	12,631,816
Wicklow County Council	7,825,006	7,160,061	5,615,254	5,237,767
Total	335,345,658	313,243,332	251,971,713	285,598,877

Source: Amalgamated AFS 2016 to 2019

Appendix 6 –Regional Roads Grants as a % of Total Regional Roads Income

City and County Councils	2019		2018		2017	
	€	% of Total Regional Roads Income	€	% of Total Regional Roads Income	€	% of Total Regional Roads Income
Carlow County Council	2,084,438	99%	1,211,492	98%	1,544,079	99%
Cavan County Council	4,034,330	99%	10,547,169	98%	8,496,945	96%
Clare County Council	1,047,992	94%	1,959,412	97%	1,473,316	96%
Cork City Council ^a	-	-	-	-	-	-
Cork County Council	15,506,991	98%	13,562,828	99%	9,315,849	98%
Donegal County Council	8,721,438	90%	7,999,531	89%	6,353,222	85%
Dublin City Council ^a	-	-	-	-	-	-
Dún Laoghaire-Rathdown County Council ^a	-	-	-	-	9,373	17%
Fingal County Council	1,957,223	81%	1,957,223	94%	1,957,223	93%
Galway City Council	1,596,695	86%	1,431,063	99%	1,097,664	99%
Galway County Council	9,881,706	100%	7,239,954	99%	6,847,649	99%
Kerry County Council	5,052,134	95%	4,153,145	94%	4,055,837	94%
Kildare County Council	2,481,496	96%	2,351,668	94%	2,292,245	98%
Kilkenny County Council	3,388,127	100%	369,245	94%	323,897	94%
Laois County Council	3,933,823	99%	3,968,193	99%	3,330,515	99%
Leitrim County Council	3,970,072	99%	3,711,569	99%	3,407,257	99%
Limerick City & County Council	5,646,972	99%	3,447,886	98%	3,316,023	95%
Longford County Council	1,583,868	98%	1,407,695	98%	831,256	97%
Louth County Council	1,669,846	96%	2,157,559	95%	661,510	93%
Mayo County Council	6,770,025	99%	6,757,507	99%	5,592,367	99%
Meath County Council	9,024,767	99%	9,635,388	99%	7,055,983	99%
Monaghan County Council	4,708,057	99%	3,865,398	99%	3,136,731	99%
Offaly County Council	1,908,355	98%	2,115,160	98%	1,588,292	98%
Roscommon County Council	4,523,910	99%	4,065,457	99%	2,784,910	99%
Sligo County Council	3,630,964	99%	3,184,160	99%	3,053,856	99%
South Dublin County Council ^a	-	-	-	-	-	-
Tipperary County Council	10,065,001	99%	7,869,138	98%	6,251,601	98%
Waterford City & County Council	5,874,039	99%	5,431,172	99%	5,011,566	98%
Westmeath County Council	3,173,893	99%	3,230,281	100%	2,863,540	99%
Wexford County Council	273,500	91%	257,000	84%	235,997	82%
Wicklow County Council	2,907,054	98%	3,106,829	99%	1,872,124	98%
Total Grant Funding B3 Regional Roads	125,416,716	97%	116,993,122	97%	94,760,827	96%
Total Income B3 Regional Roads	128,922,302		120,162,435		98,709,702	

Source: Amalgamated AFS 2016 to 2019 a. The road works for these larger local authorities are funded by the local authority.

Appendix 7 – Local Roads Grants as a % of Total Local Roads Income

City and County Councils	2019		2018		2017	
	€	% of Total Local Roads Income	€	% of Total Local Roads Income	€	% of Total Local Roads Income
Carlow County Council	3,587,157	96%	4,375,532	96%	2,631,586	95%
Cavan County Council	8,679,278	86%	1,128,581	86%	556,748	78%
Clare County Council	17,642,259	95%	16,649,246	95%	14,064,307	95%
Cork City Council	7,090,031	92%	4,232,096	92%	3,104,346	81%
Cork County Council	36,259,164	97%	34,438,583	97%	30,987,347	98%
Donegal County Council	20,944,920	98%	26,897,728	98%	19,248,736	96%
Dublin City Council	5,780,600	83%	6,065,646	83%	5,780,599	66%
Dún Laoghaire-Rathdown County Council	3,497,531	87%	3,618,093	87%	3,497,531	72%
Fingal County Council	1,957,223	96%	1,957,223	96%	1,957,223	95%
Galway City Council	562,776	97%	789,354	97%	316,508	91%
Galway County Council	20,008,210	98%	18,530,987	98%	13,755,381	97%
Kerry County Council	15,222,519	90%	14,139,840	90%	10,011,239	87%
Kildare County Council	9,330,348	97%	9,359,306	97%	6,887,611	96%
Kilkenny County Council	10,511,989	98%	11,493,326	98%	9,352,489	98%
Laois County Council	6,681,959	93%	6,240,028	93%	3,602,794	94%
Leitrim County Council	6,434,824	96%	5,493,178	96%	3,653,178	99%
Limerick City & County Council	11,709,283	90%	11,833,267	90%	9,165,494	89%
Longford County Council	6,322,426	96%	5,417,695	96%	4,765,376	95%
Louth County Council	6,107,321	74%	6,798,821	74%	5,735,564	96%
Mayo County Council	20,720,617	96%	17,649,578	96%	15,954,598	94%
Meath County Council	9,749,189	95%	7,631,665	95%	6,197,358	95%
Monaghan County Council	6,831,762	95%	6,408,406	95%	4,813,750	100%
Offaly County Council	7,257,338	89%	5,656,087	89%	5,599,506	97%
Roscommon County Council	11,505,684	98%	10,687,771	98%	8,932,460	98%
Sligo County Council	7,297,205	97%	7,014,656	97%	4,550,172	98%
South Dublin County Council	2,886,859	94%	3,237,016	94%	2,886,900	93%
Tipperary County Council	16,171,786	92%	14,558,087	92%	11,460,444	97%
Waterford City & County Council	8,485,484	92%	7,853,891	92%	6,155,342	92%
Westmeath County Council	6,138,909	98%	5,714,076	98%	3,661,192	98%
Wexford County Council	14,281,931	96%	12,591,161	96%	11,656,144	96%
Wicklow County Council	6,623,034	79%	5,675,212	79%	4,942,810	88%
Total Grant Funding B4 Local Roads	316,279,616	94%	294,136,136	94%	235,884,733	94%
Total Income B4 Local Roads	335,345,658		313,243,332		251,971,713	

Source: Amalgamated AFS 2016 to 2019

Appendix 8 – Goods and Services Income Regional Roads 2016-2019

City and County Councils	2019	2018	2017	2016
	€	€	€	€
Carlow County Council	22,392	21,315	17,421	20,663
Cavan County Council	23,216	211,000	348,635	241,660
Clare County Council	61,496	61,275	61,144	69,349
Cork City Council	11,355	11,237	11,083	13,729
Cork County Council	247,743	205,898	204,917	264,865
Donegal County Council	1,019,542	1,038,753	1,078,255	978,665
Dublin City Council	-	-	535,482	60,000
Dún Laoghaire-Rathdown County Council	57,898	43,478	47,315	53,663
Fingal County Council	461,192	116,578	139,256	126,636
Galway City Council	255,230	19,141	16,112	18,368
Galway County Council	42,585	45,164	56,784	49,638
Kerry County Council	293,966	265,400	277,649	257,090
Kildare County Council	100,589	144,648	57,206	61,203
Kilkenny County Council	14,857	22,356	21,847	32,219
Laois County Council	46,291	54,818	44,062	53,128
Leitrim County Council	28,924	35,501	44,381	39,352
Limerick City & County Council	75,372	71,854	162,897	86,841
Longford County Council	31,374	26,596	27,575	29,053
Louth County Council	45,156	103,836	53,541	573,597
Mayo County Council	60,796	52,662	54,292	65,312
Meath County Council	85,357	81,804	68,170	71,242
Monaghan County Council	46,502	44,647	46,619	56,731
Offaly County Council	38,114	38,739	37,453	40,797
Roscommon County Council	25,357	31,819	32,494	40,174
Sligo County Council	40,659	43,356	42,492	38,677
South Dublin County Council	49,633	51,876	70,835	91,863
Tipperary County Council	124,296	122,268	126,486	159,750
Waterford City & County Council	49,427	48,316	118,350	94,057
Westmeath County Council	24,513	15,950	27,286	26,790
Wexford County Council	25,950	49,236	52,414	43,818
Wicklow County Council	62,934	41,543	47,376	48,513
Total	3,472,716	3,121,064	3,929,829	3,807,443

Source: Amalgamated AFS 2016 to 2019

Appendix 9 – Goods and Services Income Local Roads 2016-2019

City and County Councils	2019	2018	2017	2016
	€	€	€	€
Carlow County Council	201,749	181,338	129,671	91,802
Cavan County Council	101,404	186,536	157,577	151,765
Clare County Council	956,246	908,799	765,061	395,205
Cork City Council	1,380,438	350,314	725,653	850,451
Cork County Council	1,247,829	1,066,249	772,535	443,442
Donegal County Council	502,241	637,391	767,160	605,817
Dublin City Council	1,308,263	1,250,193	3,012,957	1,382,880
Dún Laoghaire-Rathdown County Council	441,231	547,470	1,356,220	1,036,675
Fingal County Council	86,331	78,247	86,423	74,132
Galway City Council	31,274	23,153	32,548	33,722
Galway County Council	451,739	296,635	398,320	202,432
Kerry County Council	1,684,111	1,557,713	1,462,524	1,300,021
Kildare County Council	204,406	300,446	270,624	228,007
Kilkenny County Council	208,161	182,961	171,238	176,889
Laois County Council	499,739	502,109	221,231	206,664
Leitrim County Council	218,431	223,363	53,240	42,273
Limerick City & County Council	1,012,322	1,263,194	1,093,180	847,388
Longford County Council	290,669	210,490	262,725	135,487
Louth County Council	1,322,044	2,427,918	234,712	121,884
Mayo County Council	564,683	717,500	1,000,574	551,002
Meath County Council	739,030	424,741	312,262	348,411
Monaghan County Council	340,405	363,538	6,940	7,662
Offaly County Council	855,424	691,922	166,064	251,855
Roscommon County Council	170,990	234,444	167,361	104,086
Sligo County Council	90,617	204,682	83,225	81,814
South Dublin County Council	167,791	198,019	232,276	278,769
Tipperary County Council	2,051,279	1,277,655	400,913	356,656
Waterford City & County Council	502,788	700,658	505,916	242,166
Westmeath County Council	80,782	102,734	64,651	242,681
Wexford County Council	144,208	498,682	444,352	283,691
Wicklow County Council	1,201,971	1,484,848	672,444	148,031
Total	19,058,596	19,093,942	16,030,577	11,223,760

Source: Amalgamated AFS 2016 to 2019

Appendix 10 – Staff Numbers in Roads and Infrastructure in 2019

City and County Councils	Outdoor Staff	Professional /Technical Staff	Other Finance /Admin Support Staff	Total Staff assigned to Roads Division
	No.	No.	No.	No.
Carlow County Council	45.00	9.00	4.60	58.60
Cavan County Council	77.00	27.80	14.00	118.80
Clare County Council	177.00	30.00	16.00	223.00
Cork City Council	94.00	30.00	46.00	170.00
Cork County Council	473.33	131.80	42.46	647.59
Donegal County Council	243.00	48.00	20.50	311.50
Dublin City Council	134.00	17.00	3.00	154.00
Dún Laoghaire-Rathdown County Council	34.00	4.75	8.00	46.75
Fingal County Council	60.00	10.65	38.50	109.15
Galway City Council	23.00	11.00	3.00	37.00
Galway County Council	142.76	59.00	41.45	243.21
Kerry County Council	231.00	39.00	54.00	324.00
Kildare County Council	151.00	33.00	59.00	243.00
Kilkenny County Council	121.00	26.00	11.00	158.00
Laois County Council	68.33	18.00	10.60	96.93
Leitrim County Council	79.82	17.00	8.80	105.62
Limerick City & County Council	156.00	31.00	83.00	270.00
Longford County Council	61.00	20.00	9.00	90.00
Louth County Council	58.90	30.60	6.10	95.60
Mayo County Council	123.00	51.35	65.95	240.30
Meath County Council	140.80	58.00	18.80	217.60
Monaghan County Council	83.59	20.00	7.80	111.39
Offaly County Council	82.00	18.50	8.00	108.50
Roscommon County Council	83.31	17.94	15.04	116.29
Sligo County Council	73.00	9.50	8.75	91.25
South Dublin County Council	47.00	33.00	29.00	109.00
Tipperary County Council	344.97	32.60	17.70	395.27
Waterford City & County Council	151.00	18.00	9.80	178.80
Westmeath County Council	50.00	31.00	7.00	88.00
Wexford County Council	138.00	13.50	10.50	162.00
Wicklow County Council	177.00	27.00	17.00	221.00
Total	3,923.81	935.99	694.35	5,542.15

Source: Survey Questionnaire

Appendix 11 – Breakdown of Outdoor Staff Numbers in 2019

City and County Councils	Outdoor Staff Skilled	Outdoor Staff non skilled	Seasonal Temporary Staff	Total Outdoor Staff
	No.	No.	No.	No.
Carlow County Council	1.00	44.00	0.00	45.00
Cavan County Council	14.00	63.00	0.00	77.00
Clare County Council	107.00	70.00	0.00	177.00
Cork City Council	12.00	82.00	0.00	94.00
Cork County Council	35.90	386.43	51.00	473.33
Donegal County Council	209.00	0.00	34.00	243.00
Dublin City Council	21.00	113.00	0.00	134.00
Dún Laoghaire-Rathdown County Council	11.00	23.00	0.00	34.00
Fingal County Council	39.00	21.00	0.00	60.00
Galway City Council	12.00	11.00	0.00	23.00
Galway County Council	4.00	138.76	0.00	142.76
Kerry County Council	0.00	231.00	0.00	231.00
Kildare County Council	0.00	151.00	0.00	151.00
Kilkenny County Council	0.00	121.0	0.00	121.00
Laois County Council	1.82	65.51	1.00	68.33
Leitrim County Council	1.00	71.82	7.00	79.82
Limerick City & County Council	146.00	0.00	10.00	156.00
Longford County Council	7.00	50.00	4.00	61.00
Louth County Council	15.00	43.90	0.00	58.90
Mayo County Council	44.00	78.00	1.00	123.00
Meath County Council	2.00	138.80	0.00	140.80
Monaghan County Council	5.00	77.59	1.00	83.59
Offaly County Council	42.00	40.00	0.00	82.00
Roscommon County Council	54.23	29.08	0.00	83.31
Sligo County Council	2.00	60.00	11.00	73.00
South Dublin County Council	16.00	29.00	2.00	47.00
Tipperary County Council	16.00	321.97	7.00	344.97
Waterford City & County Council	51.00	100.00	0.00	151.00
Westmeath County Council	10.00	40.00	0.00	50.00
Wexford County Council	0.00	138.00	0.00	138.00
Wicklow County Council	177.00	0.00	0.00	177.00
Total	1,055.95	2,738.86	129.00	3,923.81

Source: Survey Questionnaire

Appendix 12 – Staff Numbers at Professional/Technical Grade in 2019

City and County Councils	Engineering Grades	Technician Grades	Other Professional /Technical Grades	Total Professional /Technical Grades
	No.	No.	No.	No.
Carlow County Council	5.00	0.00	4.00	9.00
Cavan County Council	24.80	0.00	3.00	27.80
Clare County Council	17.00	0.00	25.00	42.00
Cork City Council	19.00	0.00	11.00	30.00
Cork County Council	77.00	0.00	54.80	131.80
Donegal County Council	39.00	1.00	8.00	48.00
Dublin City Council	11.00	6.00	0.00	17.00
Dún Laoghaire-Rathdown County Council	3.75	1.00	0.00	4.75
Fingal County Council	6.65	0.00	4.00	10.65
Galway City Council	4.00	0.00	7.00	11.00
Galway County Council	44.00	15.00	0.00	59.00
Kerry County Council	21.00	0.00	18.00	39.00
Kildare County Council	0.00	0.00	33.00	33.00
Kilkenny County Council	17.00	9.00	0.00	26.00
Laois County Council	10.00	0.00	8.00	18.00
Leitrim County Council	8.00	0.00	9.00	17.00
Limerick City & County Council	17.00	13.00	1.00	31.00
Longford County Council	9.00	0.00	11.00	20.00
Louth County Council	13.55	4.45	12.60	30.60
Mayo County Council	30.35	0.00	21.00	51.35
Meath County Council	45.80	12.20	0.00	58.00
Monaghan County Council	10.00	0.00	10.00	20.00
Offaly County Council	13.00	5.50	0.00	18.50
Roscommon County Council	9.94	0.00	8.00	17.94
Sligo County Council	8.50	0.00	1.00	9.50
South Dublin County Council	15.00	0.00	18.00	33.00
Tipperary County Council	32.60	0.00	0.00	32.60
Waterford City & County Council	14.00	0.00	4.00	18.00
Westmeath County Council	23.54	6.73	0.73	31.00
Wexford County Council	8.00	5.50	0.00	13.50
Wicklow County Council	14.00	10.00	3.00	27.00
Total	571.48	89.38	275.13	935.99

Source: Survey Questionnaire ** No NBV amounts were provided for regional or local roads

Appendix 13 – Fixed Asset Value (NBV) Regional and Local Roads 2019

City and County Councils	All Road Categories	National (Primary and Secondary) Roads and Motorways	Regional & Local Roads
	€M	€M	€M
Carlow County Council	728.60	**	**
Cavan County Council	1,223.77	**	**
Clare County Council	2,254.83	**	**
Cork City Council	1,173.08	**	**
Cork County Council	5,354.76	**	**
Donegal County Council	2,597.73	1,317.30	1,280.43
Dublin City Council	2,482.36	1,323.36	1,159.00
Dún Laoghaire-Rathdown County Council	1,680.16	909.87	770.30
Fingal County Council	1,054.03	**	**
Galway City Council	470.99	**	**
Galway County Council	3,275.99	**	**
Kerry County Council	2,804.25	1,702.27	1,101.98
Kildare County Council	1,840.15	792.15	1,048.00
Kilkenny County Council	2,293.56	1,542.56	751.00
Laois County Council	1,533.00	**	**
Leitrim County Council	734.35	291.28	443.07
Limerick City & County Council	2,509.15	**	**
Longford County Council	777.09	**	**
Louth County Council	1,306.43	**	**
Mayo County Council	2,925.26	**	**
Meath County Council	2,127.69	1,344.00	783.69
Monaghan County Council	1,190.73	**	**
Offaly County Council	1,147.50	**	**
Roscommon County Council	1,615.66	**	**
Sligo County Council	1,170.13	**	**
South Dublin County Council	979.50	**	**
Tipperary County Council	2,970.12	**	**
Waterford City & County Council	1,340.55	**	**
Westmeath County Council	1,866.22	1,358.08	508.14
Wexford County Council	1,821.74	846.36	975.38
Wicklow County Council	1,529.62	**	**
Total	56,779.00	11,427.23	8,820.99

Source: Survey Questionnaire ** No NBV amounts were provided for regional or local roads

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