



An Roinn Iompair  
Department of Transport

# Quality Assurance Process 2019

## Main Report

February 2023

## Certification

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

Signature of Accounting Officer:



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Ken Spratt

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## Executive Summary

This report fulfils a requirement under the Public Spending Code (PSC) for each Department to put in place an internal, independent, quality assurance (QA) procedure that reports annually on how the Department and its agencies are meeting their PSC obligations. This is the seventh QA report to be published by the Department of Transport since the PSC came into effect in September 2013 [Department of Public Expenditure and Reform (DPER), Circular 13/13].

Following the formation of the 32<sup>nd</sup> Government of Ireland in June 2020, several Departments were formally reconfigured. On 17 September 2020, the Department of Transport, Tourism & Sport (DTTAS) was renamed Department of Transport and responsibility for Tourism and Sport sectors is now under the remit of the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. However, as this report refers to projects/programmes either planned, on-going or completed in 2019, prior to the reconfiguration of Departments, the Department will be referred to as DTTAS hereinafter. The data presented in this report was collected and analysed in 2020.

The main findings of the report are summarised below under the five key steps required to be completed under the QA procedure.

### Step 1 – Inventory of Expenditure

In 2019 DTTAS had 423 projects/programmes valued in excess of €500,000 across the three different spending categories identified in the PSC in its portfolio, yielding a total projected inventory value of approximately €15.9bn<sup>1</sup>. There were 174 projects/programmes in the appraisal, planning or design phase (**Expenditure Being Considered**), 208 on-going projects/programmes (**Expenditure Being Incurred**), and 41 projects/programmes that were concluded or discontinued in 2019 (**Expenditure Recently Ended**).

The 174 projects/programmes in the **Being Considered** spending category accounted for €4.2bn of the total inventory value, with 84 of the projects/programmes being road improvement projects with a combined value in excess of €1 billion. In terms of sustainable mobility, Iarnród Éireann was considering 22 major projects, including the electrification and expansion of the DART, with a combined projected cost of approximately €2.5bn. The NTA was considering the Bus Connects programme, the final cost of which is still to be determined. Actual expenditure on the appraisal, planning and design of these 174 projects/programmes in 2019 was approximately €4.2bn.

On-going projects and programmes in the **Expenditure Being Incurred** spending category accounted for approximately €11.4bn of the total inventory value, with 81 road-related projects valued at €5.1bn and 45 public transport and sustainable transport projects/programmes valued at €4.5bn, again comprising the bulk of the inventory. Six projects in the Department's Maritime portfolio held by the Irish Coast Guard accounted for €634m of the total inventory value. Elsewhere, 10 projects/programmes in the Department's Sport portfolio accounted for over €1bn<sup>2</sup> in total projected expenditure, while 35 projects/programmes in the Department's Tourism

<sup>1</sup> Of the 423 projects/programmes in the inventory, 110 projects/programmes whose total value has yet to be determined and 28 rolling/support expenditure programmes have not been included in the total inventory value.

<sup>2</sup> Sport Ireland have 8 rolling projects with total projected expenditure to be determined.

portfolio<sup>3</sup> had a combined total projected expenditure of approximately €42m<sup>4</sup>. Total 2019 current and capital expenditure on the 208 on-going projects/programmes was approximately €2bn.

The total of the 41 **Recently Ended** projects/programmes in 2019 was €319m, this does not include the 14 projects/programmes whose Total Actual Expenditure was not yet determined or was unreported in 2019, while the total budgeted cost of the 41 projects/programmes was €356m.

Further inventory details may be found in Section 3, and an itemised copy of the Inventory of Expenditure arranged by budget subhead is also provided in **Appendix A**.

### Step 2 – Procurements valued in excess of €10 million

In total, DTTAS and the agencies under its remit held 63 procurement contracts valued in excess of €10 million in 2019. One of these contracts was directly held by DTTAS – the Irish Coast Guard Search and Rescue Helicopter Service. In addition to the 63 procurement contracts, the Airports division also held a Runway Rehabilitation contract which falls just under the €10m threshold valued at €9.7m. New NTA procurement contracts include a contract with Go-Ahead Group Plc for the operation of public transport services on Dublin Commuter Routes and a TII contract with Turas Mobility Services for eFlow Tolling Operations.

The majority of the remaining procurement contracts were held by the National Transport Authority (NTA), Iarnród Éireann (IÉ), and Transport Infrastructure Ireland (TII) for the provision of public transport services and road maintenance and construction.

Further details regarding these contracts may be found in Section 4 and **Appendix B**.

### Step 3 – Self-Assessed Compliance Checklists

The PSC contains a set of seven checklists that allow Departments and their agencies to self-assess their level of compliance with the PSC. While **Checklist 1** refers to the Department's obligations as a whole and is not specific to individual projects/programmes, **Checklists 2–7** refer to capital and current expenditure at different stages of the expenditure life cycle and were completed by all DTTAS divisions and agencies sponsoring Exchequer expenditure.

In terms of **Expenditure Being Considered**, **Expenditure Being Incurred** and **Expenditure Recently Ended** DTTAS is satisfied that its Divisions and Agencies demonstrated high levels of compliance with the PSC. High levels of compliance were evident in checklist responses for both current and capital expenditure, although some Divisions and Agencies have highlighted areas where further improvement could be made in terms of project monitoring and reporting. These areas, as identified through the self-assessment checklists, will be internalised by divisions and agencies, and acted upon as necessary.

Further details regarding these checklists are provided in Section 5 and **Appendix C**.

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<sup>3</sup> Greenways were previously considered under Tourism Expenditure but will now be considered as cycle infrastructure and remain within the remit of the Department of Transport following reconfiguration.

<sup>4</sup> Fáilte Ireland and Greenways have 14 ongoing projects expected to continue for the foreseeable future and total expenditure cannot be determined.

#### Step 4 – In-Depth Checks

As part of the QA process, each year a subset of projects/programmes are selected for in-depth checks of their compliance with the PSC. The primary aim of these checks is to evaluate the standards employed in the financial management, planning and implementation of the selected projects/programmes. The PSC stipulates that in-depth checks should analyse 5% of the total inventory value per annum, or ensure that 15% of the total inventory value is evaluated over a 3-year cycle.

Two projects were selected for in-depth checks in this year's report, comprising 1.8% (i.e., €283m) of the total inventory value falling under the 5% guideline. It should be noted that projects assessed in in-depth checks have averaged 5% of the inventory value over the last three years.

- **Transport Infrastructure Ireland – N22 Baile Bhúirne to Macroom**
  - Expenditure Being Incurred, projected cost of €279m.
- **DTTAS Driver Vehicle and Computer Services Division – Master License Record (MLR) Programme**
  - Expenditure Recently Ended, final cost of €4.1m.

These checks concluded that, generally, the projects assessed are in compliance with the Public Spending Code.

The in-depth check of TII N22 Baile Bhúirne to Macroom was deemed to be PSC compliant. This project was originally proposed in 2001 but was subsequently put on hold due to funding constraints. For this reason, it was agreed between TII and the Department that the extensive work which had been carried out in selecting the preferred route over the period 2001-2012 did not have to be repeated. The final Business Case was reviewed by SRAD and granted Government Approval to proceed in October 2019.

The National Vehicle and Driver File – Master Licence Record programme was largely deemed to be PSC compliant. However, compliance with the requirements of the PSC could be improved in a number of areas. These include the lack of provision of an Evaluation plan and the fact no alternative options are considered within the Business Case. However, in order to be considered fully PSC compliant there are a number of issues to be addressed these include the absence of an Evaluation plan, the fact that no alternative options are considered within the Business Case and the incomplete nature of the projects risk analysis and lack of a risk mitigation plan. As the project fell below the €10m threshold it was not necessary for its Business Case to be reviewed by SRAD.

These in-depth checks are summarised in Section 6, and copies of the completed reports are available in **Appendix D**.

#### Step 5 – Summary Report

The publication of this report fulfils the Department's obligation to produce a summary report outlining its expenditure and level of compliance with the PSC. Overall, DTTAS is satisfied that the divisions and agencies under its aegis had a high level of compliance with the PSC in 2019.

# 1. Introduction

This report has been compiled by the Department's Strategic Research and Analysis Division (SRAD), whose high-level function is to provide the Department of Transport with an internal strategic, analytic and research resource to ensure that the Department's policy and programme development, monitoring and evaluation mechanisms are evidence-based and objectives-led. As one of the compliance mechanisms identified in the PSC, the QA process aims to consider the extent to which Departments and their associated agencies are meeting their obligations as set out in the PSC and assess whether the State is achieving value-for-money in its use of public funds.

The QA process is comprised of five steps:

1. **Compiling an inventory of expenditure of all projects/programmes valued in excess of €500,000.** This inventory should incorporate projects/programmes at every stage of the project/programme life cycle (i.e., planning, design, appraisal, implementation, and post-implementation), and these phases are mapped onto the three stages of expenditure spending identified in the PSC, i.e., **Expenditure Being Considered**, **Expenditure Being Incurred** and **Expenditure Recently Ended**.
2. **Publication of summary information of all procurement contracts valued in excess of €10 million.** Summary information of all such procurements, whether new, in progress or completed in the year under review, must be published on the Department and relevant agencies' websites.
3. **Completion of self-assessed compliance checklists.** This set of seven checklists enables Departments and agencies under their remit to self-assess their level of compliance with respect to capital and current expenditure PSC obligations at each stage of the expenditure life cycle.
4. **In-depth checks on a subset of projects/programmes.** The primary aim of these checks is to evaluate the standards employed in the economic appraisal, and general PSC compliance, of projects/programmes across their entire life cycle. On average, the combined value of the projects/programmes selected for in-depth checks should account for 5% of the total inventory value or ensure that an average of 5% per annum of the inventory value is reviewed over a three-year period.
5. **Publication of an annual Quality Assurance Report.** An annual QA report that summarises Steps 1–4 above and that flags any potential compliance issues. The summary report must be approved by the Department's Accounting Officer before publication and return to DPER for review.

The publication of this report thus fulfils the fifth QA requirement with respect to the Department's expenditure and level of PSC compliance in 2019.

## 1.1 Agencies/Bodies Subject to the Quality Assurance Process

Over the course of the QA process, SRAD engaged with all DTTAS divisions, and through them, with each agency and (semi-)state body under the Department's aegis<sup>5</sup>.

As the main agencies in receipt of Exchequer funding and responsible for the implementation of the majority of the Department's projects/programmes, the following agencies were automatically subject to a full QA review:

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<sup>5</sup> <https://www.gov.ie/en/collection/0533ba-agencies-under-the-aegis-of-the-department-of-transport-tourism-and-/>

Iarnród Éireann
National Transport Authority
Road Safety Authority
Transport Infrastructure Ireland
Fáilte Ireland
Tourism Ireland
Sport Ireland

As with the Department's previous QA reports, it was agreed that the National Transport Authority would also complete the process on behalf of Iarnród Éireann for its Greater Dublin Area expenditure, and with respect to Bus Éireann and Dublin Bus expenditure (i.e., the Córas Iompair Éireann group of transport operators). The Road Safety Authority was also subject to a complete QA review.

With respect to self-funded commercial state bodies overseen by the Department, DPER has previously advised that a full QA review is not required and a letter of assurance confirming their compliance with the PSC is sufficient. Divisions charged with oversight of the respective bodies thus either confirmed that they did not have any projects/programmes valued in excess of €500,000 in 2019 or sought similar letters of assurance confirming their compliance with the PSC.

Finally, as commercial bodies, the five port companies overseen by DTTAS in 2019 were not required to undergo a full QA review. The five returned statements from the Chairpersons of their Boards confirming their compliance with the *Code of Practice for the Governance of State Bodies*, in addition to completing a Corporate Governance checklist that queries the port's financial controls and level of PSC compliance, letters of assurance were not sought from these ports.



## 2. Inventory of Expenditure

This section details the Department's inventory of expenditure in greater detail. The inventory was compiled in accordance with DPER guidance on the PSC and QA process and itemises all 2019 expenditure on DTTAS projects/programmes that are valued in excess of €500,000. It is further differentiated into three expenditure thresholds (i.e., €500,000–€5m, €5m–€20m, and above €20m) and for each of the three stages of the expenditure life cycle.

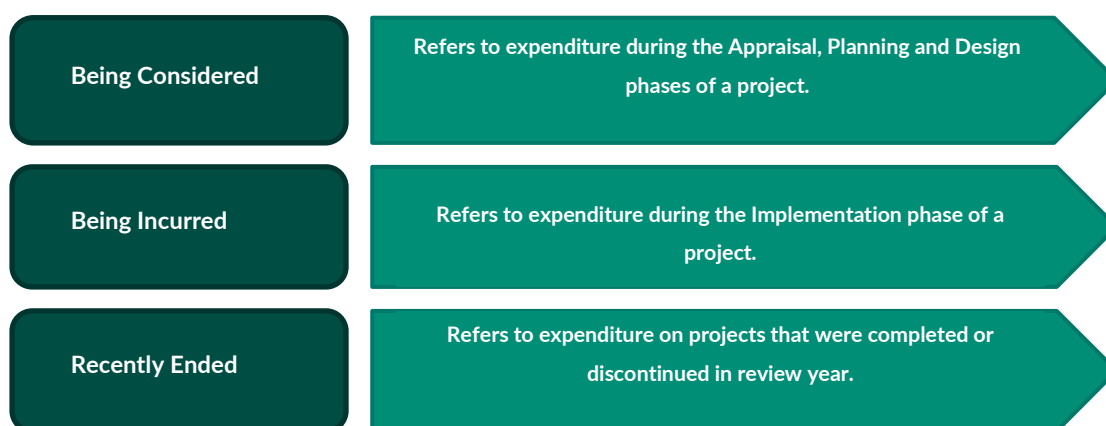


Table 1 details the actual 2019 expenditure on projects/programmes listed in the inventory and the total projected inventory value according to the life-cycle phase. In total there were 423 projects/programmes valued in excess of €500,000 in the Department's portfolio in 2019, of those categorised 77 were current and 273 were capital expenditure projects/programmes.

The total inventory value for 2019 is €15.9 billion. This value does not incorporate the 28 rolling expenditure projects<sup>6</sup> and 110 projects/programmes whose projected costs have yet to be determined.

Table 1: Actual 2019 Expenditure and Projected Inventory Value by Life Cycle Phase

	2019 Current	2019 Capital	Projected/Actual Value <sup>7</sup>
Being Considered	€83,761,805	€89,632,413	€4,164,554,647
Being Incurred	€556,899,027	€1,469,562,951	€11,379,454,405
Recently Ended	€7,791,532	€72,062,786	€319,016,008
<b>Total Expenditure</b>	<b>€648,452,364</b>	<b>€1,631,258,150</b>	<b>€15,863,025,060</b>

<sup>6</sup>Rolling expenditure items are programmes which are scheduled to occur indefinitely; therefore, there is no estimate of their full lifetime cost as the duration of their lifetime is undetermined.

<sup>7</sup>Projected project value for the Expenditure Being Considered and Being Incurred category and Actual Expenditure for the Expenditure Recently Ended category

## 2.1 Expenditure Being Considered

Table 2 provides a summary of the projects/programmes valued in excess of €500,000 that were in the appraisal, planning or design phase in 2019, arranged by budget subhead. As the table identifies, there were a total of 174 projects/programmes in the **Expenditure Being Considered** phase of the project/programme life cycle across the various spending categories.

A number of observations can be made in terms of the composition of projects/programmes and their level of expenditure:

- The majority of projects in the appraisal, planning or design phase in 2019 were capital expenditure projects. Of the 135 capital projects, 81 related to road improvements and upgrades and 45 related to public transport projects including a number of multi-billion projects in the NTA's portfolio— such as the DART Expansion programme, Metrolink and Bus Connects. Iarnród Éireann are also considering projects and programmes dedicated to upgrading existing infrastructure or services.
- Tourism Ireland had two current expenditure projects/programmes and one capital expenditure project under consideration to support funding and marketing for the brand with a total value of €46.8m.
- Fáilte Ireland had 23 heritage/cultural projects under consideration with a total projected expenditure of €229.6m. Most of these projects were part of the 2016 Large Grant Scheme.
- There were 84 road projects under consideration, 52 for which the projected costs have yet to be determined due to the early stage in the project lifecycle. These projects are primarily realignment or road improvement projects with a projected capital expenditure of €1bn. A total of €47m was spent on these projects in 2019.
- There were no new civil aviation projects/programmes valued in excess of €500,000 under consideration in 2019.
- Projects under consideration in the Maritime sector included the construction of a series of Coast Guard stations under the Coast Guard Building Programme and the refurbishment of Malin MRCC with a total projected expenditure of €13.3m.
- There were three projects under consideration valued in excess of €500,000 in the Department's Sports portfolio in 2019, including the Large Scale Sport Infrastructure Fund and the construction of a National Velodrome and Badminton Centre by Sport Ireland. One sports project under consideration was held directly by DTTAS – the hosting of the Ryder Cup 2026 in Adare valued at €31m. The three projects combined had a total projected cost of €170m.
- Within the Tourism sector a large programme under consideration by DTTAS was Fáilte Ireland's Platforms for Growth, which is a new investment scheme with an Immersive Heritage and Cultural Attractions element due to launch in 2019. The total projected expenditure of this project amounts to €150m.

An itemised inventory with further details on all projects/programmes that were under consideration in 2019 is available in **Appendix A**.

Table 2: Expenditure Being Considered – number of projects/programmes by budget subhead

Subhead		Current Expenditure				Capital Expenditure					Not <sup>8</sup> defined	Count
A - CIVIL AVIATION PROGRAMME		€0.5-5m	€5-20m	€20m+	Rolling	€0.5-5m	€5-20m	€20m+	Rolling	TBD		
A3	Regional Airports	0	0	0	0	0	0	0	0	0	0	0
A4	Misc. Services	0	0	0	0	0	0	0	0	0	0	0
A5	Information Services	0	0	0	0	0	0	0	0	0	0	0
B - LAND TRANSPORT PROGRAMME		€0.5-5m	€5-20m	€20m+	Rolling	€0.5-5m	€5-20m	€20m+	Rolling	TBD	Not defined	Count
B3	Road Improvement/Maintenance	0	0	0	0	71	2	0	0	0	11	84
B4	Road Safety Agencies	10	0	1	0	4	0	0	0	0	0	15
B5	Vehicle and Driver Licensing	0	0	0	0	0	0	0	0	0	0	0
B6	Carbon Reduction	0	0	0	0	0	0	0	0	0	0	0
B7	Public Service Provision Payments	0	0	0	0	0	0	0	0	0	0	0
B8	Public and Sustainable Transport	0	0	0	0	5	3	0	0	0	22	30
B9	Public Transport Agencies	0	0	0	0	0	0	0	0	0	0	0
B10	Misc. Services	0	0	0	0	0	0	0	0	0	0	0
C - MARITIME PROGRAMME		€0.5-5m	€5-20m	€20m+	Rolling	€0.5-5m	€5-20m	€20m+	Rolling	TBD	Not defined	Count
C3	Maritime Admin. and IRCG	0	0	0	0	0	0	0	0	0	3	3
C4	Misc. Services	0	0	0	0	0	0	0	0	0	0	0
D - SPORTS PROGRAMME		€0.5-5m	€5-20m	€20m+	Rolling	€0.5-5m	€5-20m	€20m+	Rolling	TBD	Not defined	Count
D3	Grants for Sporting Bodies	0	0	0	0	0	0	0	0	0	0	0
D4	Large Scale Sporting Infra. Fund	0	0	0	0	0	0	0	0	0	0	0
D5	Sport Ireland	0	0	0	0	0	0	0	0	0	1	1
D6	Dormant Account Funding	0	0	0	0	0	0	0	0	0	0	0
D7	Sports Capital Programmes	0	0	0	0	0	0	0	0	0	1	1
D8	Major Events	0	0	0	0	0	0	0	0	0	1	1
E - TOURISM PROGRAMME		€0.5-5m	€5-20m	€20m+	Rolling	€0.5-5m	€5-20m	€20m+	Rolling	TBD	Not defined	Count
E4	Tourism Ireland	0	0	0	0	0	0	0	0	0	0	0
E5	Tourism Marketing Fund	0	1	1	0	1	0	0	0	0	0	3
E6	Fáilte Ireland	0	0	0	0	0	0	0	0	0	23	23
E7	Greenways	0	0	0	0	6	0	0	0	0	7	13
Total no. of projects/programmes		10	1	2	0	87	5	0	0	0	69	174

## 2.1 Expenditure Being Incurred

<sup>8</sup> A number of projects reported expenditure but did not define whether source was capital or current.

Table 3 provides a summary of the number of projects/programmes valued in excess of €0.5 million that were in the implementation or roll-out phase in 2019, arranged by budget subhead. There was a total of 207<sup>9</sup> projects/programmes in the **Expenditure Being Incurred** phase of the project/programme life-cycle across the various spending categories.

A number of observations can be made in terms of the composition of projects/programmes and their level of expenditure:

- Of the 208 schemes listed in the inventory, 153 involved capital expenditure and 58 involved current expenditure, yielding a roughly 70:30 split in the Department's ongoing capital and current project/programme distribution.
- The bulk of ongoing DTTAS projects/programmes are in the land transport category, which accounted for 151 of the 207 projects and a projected inventory value in excess of €9.6bn<sup>10</sup>.
- DTTAS' Regional Airports programme required €10.4m and €4m in capital and current grants, respectively, and an additional €7.2m in payments for the provision of PSO air services to Kerry and Donegal airports.
- Projected expenditure on the 81 road improvement/maintenance schemes being undertaken in 2019 was in excess of €5bn. This expenditure was allocated through TII to national roads and PPP payments. The Departments Roads Division allocated €440m in capital expenditure to regional and local road projects however total projected expenditure was unavailable.
- There were 45 public and sustainable transport capital investment projects<sup>11</sup>, listed in the Expenditure Being Incurred category which had a projected value of approximately €4.5bn. Total current and capital spend in 2019 for rolling projects amounted to €369m. Projects included €325.5m on heavy rail projects and programmes, €85.6m on The Rural Transport Programme and €382.5m on Luas Cross City and Green Line upgrades.
- Within public transport, Public Service Obligation (PSO) payments amounted to €293.6m in 2019. These programmes are rolling current expenditure programmes with some commencing as early as 2009. As contracts are in place with programme operators, they have been listed in accordance with their projected contract value estimated to be €2.2bn.
- DTTAS's Maritime sector had six ongoing projects/programmes, all with the IRCG. These were for the provision by CHC of the Search and Rescue service, the lease of telecommunication lines, the replacement of IRCG radio equipment, the replacement of coast guard vehicles, and the provision of courses for volunteers. These projects amounted to a total of €634m in projected expenditure and were comprised of both current and capital funding.
- Current expenditure on projects/programmes in the Department's Sports portfolio amounted to €89m in 2019. This included €35m provided by the Sports Capital Programme for the development and improvement of sports facilities and €17m in funding towards Local Sports Partnerships by Sport Ireland. Approximately €51m of this expenditure was spent on Sport Ireland programmes.
- Of the 64 projects/programmes in the Department's Tourism portfolio, 17 were current expenditure programmes run by Fáilte Ireland at a cost of approximately €29m.

<sup>9</sup>There were 6 projects listed in the being incurred category that received both capital and current expenditure during the project lifecycle.

<sup>10</sup>Of the 151 projects in the implementation/roll-out phase within the land transport category there were 44 projects whose total projected expenditure was not yet determined and therefore not included in the final inventory value.

<sup>11</sup>Subhead B7 includes the Smarter Travel, Green Schools and Rural Transport schemes, in addition to the PSO public transport programmes.

- 2019 capital expenditure on tourism included 62 Fáilte Ireland programmes and 2 Greenway schemes. These schemes included €260,000 towards the Waterford Greenway and €5.7m towards the Dublin to Galway Greenway. Total expenditure for tourism in 2019 amounted to almost €42m.

An itemised inventory with further details on all projects/programmes in the implementation phase in 2019 is available in **Appendix A**.

Table 3: Expenditure Being Incurred – number of projects/programmes by budget subhead

Subhead		Current Expenditure				Capital Expenditure					Not defined	Count
A - CIVIL AVIATION PROGRAMME		€0.5-5m	€5-20m	€20m+	Rolling	€0.5-5m	€5-20m	€20m+	Rolling	TBD		
A3	Regional Airports	1	1	0	0	0	1	0	0	0	0	3
A4	Misc. Services	0	0	0	0	0	0	0	0	0	0	0
A5	Information Services	2	0	0	0	2	0	0	0	0	0	4
B - LAND TRANSPORT PROGRAMME		€0.5-5m	€5-20m	€20m+	Rolling	€0.5-5m	€5-20m	€20m+	Rolling	TBD	Not defined	Count
B3	Road Improvement/Maintenance	1	0	1	0	40	27	12	0	0	0	81
B4	Road Safety Agencies	9	1	1	0	9	0	0	0	0	0	20
B5	Vehicle and Driver Licensing	1	0	0	0	2	0	0	0	0	0	3
B6	Carbon Reduction	1	0	0	0	0	0	0	0	0	2	3
B7	Public Service Provision Payments	0	0	0	0	0	0	0	0	0	0	0
B8	Public and Sustainable Transport	4	4	3	0	18	12	5	0	0	0	46
B9	Public Transport Agencies	0	0	0	0	0	0	0	0	0	0	0
B10	Misc. Services	0	0	0	0	0	0	0	0	0	0	0
C - MARITIME PROGRAMME		€0.5-5m	€5-20m	€20m+	Rolling	€0.5-5m	€5-20m	€20m+	Rolling	TBD	Not defined	Count
C2	Maritime Admin. Non-Pay	0	0	0	0	0	0	0	0	0	0	0
C3	Maritime Admin. and IRCG	2	0	1	0	3	0	0	0	0	0	6
C4	Misc. Services	0	0	0	0	0	0	0	0	0	0	0
D - SPORTS PROGRAMME		€0.5-5m	€5-20m	€20m+	Rolling	€0.5-5m	€5-20m	€20m+	Rolling	TBD	Not defined	Count
D3	Grants for Sporting Bodies	0	0	0	0	0	0	1	0	0	0	1
D4	Large Scale Sporting Infra. Fund	0	0	0	0	1	0	0	0	0	0	1
D5	Sport Ireland	4	3	0	0	1	0	0	0	0	0	8
D6	Dormant Account Funding	1	0	0	0	1	0	0	0	0	0	2
D7	Sports Capital Programmes	0	0	0	0	0	0	0	0	0	0	0
D8	Major Events	0	0	0	0	0	0	0	0	0	0	0
E - TOURISM PROGRAMME		€0.5-5m	€5-20m	€20m+	Rolling	€0.5-5m	€5-20m	€20m+	Rolling	TBD	Not defined	Count
E4	Tourism Ireland	0	0	0	0	0	0	0	0	0	0	0
E5	Tourism Marketing Fund	0	0	0	0	0	0	0	0	0	0	0
E6	Fáilte Ireland	15	2	0	0	15	0	0	0	0	1	33
E7	Greenways	0	0	0	0	2	0	0	0	0	0	2
Total no. of projects/programmes		41	11	6	0	94	40	18	0	0	3	213

## 2.1 Expenditure Recently Ended

Table 4 provides a summary of the number of projects/programmes valued in excess of €500,000 that were in the post-implementation or project-review phase in 2019, arranged by budget subhead. As the table identifies, there were a total of 41 projects/programmes in the **Recently Ended Expenditure** phase of the project/programme life cycle across the various spending categories.

A number of observations can be made in terms of the composition of projects/programmes and their level of expenditure:

- Of the 41 projects/programmes completed in 2019, 6 were current expenditure projects with a total cost of €7.8m. These included Fáilte Ireland marketing projects as well as a number of Irish Coast Guard projects. The remaining capital expenditure projects spanned across each of the sectors.
- Actual 2019 expenditure on all projects amounted to €319m, which does not include the 14 projects for which no Total Actual Expenditure figure was reported in 2019, while the projected whole life-time cost of these projects/programmes was approximately €356m.
- 65.9% of completed schemes (i.e., 27 projects/programmes) were in the €0.5m-5m expenditure bracket, 4 projects were in the €5–20m expenditure range, and 4 projects/programme had a life-time cost in excess of €20m. There were six projects with an undefined actual expenditure.
- Eight of the 41 roads projects completed were pre-2018 scheme projects, two were road improvements, two were bridge improvements, two were construction of a new road and one was a ground investigation project. Almost all road projects were completed in line with their budgeted costs.
- Public Transport projects completed in 2019 had a total expenditure of €39.6m. These projects included Iarnród Éireann's Accessibility Programme and Heavy Maintenance Programme valued at €35m which were both commenced in 2018.
- Total expenditure in the Sports sector totalled in excess of €25m. Projects included grants for Sporting Bodies and funding for the refurbishment of Local Authority Swimming Pools. Sport Ireland also completed phase 2 of the National Indoor Arena with a total cost of €24m.
- Projects/programmes completed in the Departments Tourism sector totalled almost €11m which came in significantly lower than the total projected expenditure of almost €16m during the planning phase. Fáilte Ireland projects completed include Capitalised Marketing Content programmes had a total expenditure of €3.5m and improvements to Interpretive centres in partnership with the OPW totalled €2.6m. Greenways completed a single project which had an inventory value of €2.7m.

An itemised inventory with further details on all projects/programmes in the post-implementation or project-review phase in 2019 is available in **Appendix A**.

Table 4: Recently Ended Expenditure – number of projects/programmes by budget subhead

Subhead		Current Expenditure				Capital Expenditure					Not defined	Count
A - CIVIL AVIATION PROGRAMME		€0.5-5m	€5-20m	€20m+	Rolling	€0.5-5m	€5-20m	€20m+	Rolling	TBD		
A3	Regional Airports	0	0	0	0	0	0	0	0	0	0	0
A4	Misc. Services	0	0	0	0	0	0	0	0	0	0	0
A5	Information Services	0	0	0	0	0	0	0	0	0	0	0
B - LAND TRANSPORT PROGRAMME		€0.5-5m	€5-20m	€20m+	Rolling	€0.5-5m	€5-20m	€20m+	Rolling	TBD	Not defined	Count
B3	Road Improvement/Maintenance	0	0	0	0	11	0	0	0	5	0	16
B4	Road Safety Agencies	0	0	0	0	3	0	0	0	0	0	3
B5	Vehicle and Driver Licensing	1	0	0	0	0	0	0	0	0	0	1
B6	Carbon Reduction	0	0	0	0	1	0	0	0	0	0	1
B7	Public Service Provision Payments	0	0	0	0	0	0	0	0	0	0	0
B8	Public and Sustainable Transport	0	0	0	0	3	0	1	0	0	0	4
B9	Public Transport Agencies	0	0	0	0	0	0	0	0	0	0	0
B10	Misc. Services	0	0	0	0	0	0	0	0	0	0	0
C - MARITIME PROGRAMME		€0.5-5m	€5-20m	€20m+	Rolling	€0.5-5m	€5-20m	€20m+	Rolling	TBD	Not defined	Count
C3	Maritime Admin. and IRCG	2	0	0	0	1	0	0	0	0	0	3
C4	Misc. Services	0	0	0	0	0	0	0	0	0	0	0
D - SPORTS PROGRAMME		€0.5-5m	€5-20m	€20m+	Rolling	€0.5-5m	€5-20m	€20m+	Rolling	TBD	Not defined	Count
D3	Grants for Sporting Bodies	0	0	0	0	0	0	0	0	0	1	1
D4	Large Scale Sporting Infra. Fund	0	0	0	0	0	0	0	0	0	1	1
D5	Sport Ireland	0	0	0	0	2	0	0	0	0	0	2
D6	Dormant Account Funding	0	0	0	0	0	0	0	0	0	0	0
D7	Sports Capital Programmes	0	0	0	0	0	0	0	0	0	0	0
D8	Major Events	0	0	0	0	0	0	0	0	0	0	0
E - TOURISM PROGRAMME		€0.5-5m	€5-20m	€20m+	Rolling	€0.5-5m	€5-20m	€20m+	Rolling	TBD	Not defined	Count
E3	Fáilte Ireland	0	0	0	0	0	0	0	0	0	0	0
E4	Tourism Ireland	0	0	0	0	0	0	0	0	0	0	0
E5	Tourism Marketing Fund	0	0	0	0	0	0	0	0	0	0	0
E6	Tourism Product Development	3	0	0	0	5	0	0	0	0	0	8
E7	Greenways	0	0	0	0	1	0	0	0	0	0	1
Total no. of projects/programmes		6	0	0	0	27	0	1	0	5	2	41

### 3 Procurement Contracts

As required under the QA process, DTTAS has published summary information on its website of all procurement contracts valued in excess of €10m. In total, DTTAS held one procurement contract valued in excess of €10m in 2019:

- The Irish Coast Guard Helicopter Search and Rescue Service contract with CHC Ireland Ltd., valued at €630m and due to expire in 2022.

As set out in Table 5 below, agencies under the Department's remit held 58 procurement contracts valued in excess of €10m in 2019.

Table 5: DTTAS agency procurement contracts valued in excess of €10 million

No. of procurement contracts valued in excess of €10 million	
Agency	Count
National Transport Authority	11
Iarnród Éireann	9
Transport Infrastructure Ireland	34
Sport Ireland	1
Fáilte Ireland	2
Tourism Ireland	1
Total Count	58

Further details regarding these procurement contracts are provided in **Appendix B**, or through the following link:  
<https://www.gov.ie/en/organisation-information/a7eabb-procurement-over-10-million/>



## 4 Self-Assessed Compliance Checklists

### 4.1 Self-Assessment Checklists

The third step in the QA process involves completing a set of high-level checklists covering all expenditure valued in excess of €500,000. The seven checklists allow Departments and agencies under their aegis to self-assess their compliance with their obligations with respect to the expenditure of public money, as set out in the PSC. The seven checklists cover:

- **Checklist 1** – General obligations not specific to individual projects/programmes;
- **Checklist 2** – Capital Expenditure Being Considered;
- **Checklist 3** – Current Expenditure Being Considered;
- **Checklist 4** – Capital Expenditure Being Incurred;
- **Checklist 5** – Current Expenditure Being Incurred;
- **Checklist 6** – Recently Ended Capital Expenditure; and,
- **Checklist 7** – Recently Ended Current Expenditure.

Each question in the checklist is judged in accordance with the following 3-point scale:

- 1 – Scope for significant improvements;
- 2 – Compliant but some improvement necessary; and,
- 3 – Broadly or fully compliant.

Checklist 1 was coordinated and completed by SRAD on behalf of DTTAS, while all divisions and agencies that directly sponsored expenditure were tasked with completing Checklists 2-7 in relation to their own expenditure. As with previous QA reports, the National Transport Authority completed Checklists 2-7 on behalf of Dublin Bus, Bus Éireann and Iarnród Éireann (for GDA expenditure).

Tables 6-12 present an aggregated summary of each Divisional and Agency return. It should be noted that no current expenditure projects/programmes were concluded in 2019.

The self-assessed scores presented in Tables 6-12 are as provided by each division and agency. It should be noted that as not all questions in each checklist were applicable to the responding division or agency, or capable of being reconciled with the designated 3-point scale response required, readers should review the additional commentary provided by divisions and agencies in **Appendix C** for further clarity in relation to the presented scores.

Table 6: Self-Assessed Compliance Checklists

Checklist 1: General Obligations		
Question	Rating (0-3)	Comment
Does the Department ensure, on an on-going basis, that appropriate people within the Department and in its agencies are aware of the requirements of the Public Spending Code?	3	All relevant staff are aware of requirements. In addition, the Department's Strategic Research and Analysis Division provides internal economic appraisal expertise and support to policy units and assesses all Business Cases valued in excess of €5m for compliance with the Public Spending Code.
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e., DPER)	3	Appraisal training in CBAs, MCAs and Business Cases, has been delivered through the IGEES network.
Has internal training on the Public Spending Code been provided to relevant staff?	3	Yes. Training was provided in 2019 that covered a number of aspects of the PSC and appraisal best practice.
Has the Public Spending Code been adapted for the type of project/programme that your Department is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Sectoral guidelines are provided in the Department's Common Appraisal Framework for Transport Projects and Programmes (CAF), which was published in 2016. The CAF is aligned with the PSC and updated parameters and guidance notes are being prepared to further improve the Department's appraisal methodology. The CAF is currently being updated to be brought into line with the updated 2019 Public Spending Code.
Has the Department satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Overall, DTTAS agencies demonstrate a high level of compliance with the PSC. Agencies are assessed through the annual Quality Assurance Process, via Value for Money and Policy Reviews and Focused Policy Assessments, and all project appraisals with a value exceeding €5m are checked for compliance with the PSC.
Have recommendations from previous Quality Assurance exercises (incl. old spot-checks) been disseminated, where appropriate, within the Department and to your agencies?	3	Yes. The results of all in-depth checks and spot-checks are shared and discussed with the relevant Division/Agency.
Have recommendations from previous Quality Assurance exercises been acted upon?	2	Broadly, yes. The Department's sectoral guidance is currently being updated to ensure compliance with newest version of the PSC, which was published in December 2019. Also, spot checks have not commenced despite being a recommendation in previous QAP reports.
Has an annual Public Spending Code Quality Assurance Report been submitted to the Department of Public Expenditure and Reform?	3	Yes
Was the required sample subjected to a more in-depth review, i.e., as per Step 4 of the QA process?	3	Yes
Has the Accounting Officer signed off on the information to be published to the website?	3	Yes

Table 7: Self-Assessed Compliance Checklists

Checklist 2: Capital Expenditure Being Considered										
Question	Rating									
	NTA	IÉ	RSA	Roads <sup>12</sup>	TII	ICG	Sports Capital Programme	Sport Ireland	Fáilte Ireland	Greenways
Was a Preliminary Appraisal undertaken for all projects valued in excess of €5m?	3	3	3	N/A	3	1	N/A	3	3	2
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	3	3	N/A	3	2	3	3	3	2
Was a CBA/CEA completed for all projects valued in excess of €20m?	3	3	N/A	N/A	3	N/A	N/A	3	3	N/A
Were appraisal processes commenced at an early stage to facilitate decision-making? (i.e., prior to the decision)	3	3	N/A	N/A	3	2	N/A	3	3	N/A
Was Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	3	3	3	N/A	2	1	3	3	3	2
If a CBA/CEA was required, was it submitted to DPER's Central IGEES Unit for their views?	3	N/A	N/A	N/A	3	N/A	N/A	3	N/A	N/A
Were the NDFA consulted for projects costing more than €20m?	3	3	N/A	N/A	3	N/A	N/A	3	N/A	N/A
Were all projects that went forward for tender in line with the Approval in Principle, and if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	3	N/A	N/A	2	1	3	3	N/A	N/A
Was approval granted to proceed to tender?	3	3	3	N/A	2.5	2	N/A	3	N/A	N/A
Were procurement rules complied with?	3	3	3	N/A	3	3	N/A	3	3	N/A
Were state aid rules checked for all supports?	3	3	N/A	N/A	N/A	N/A	N/A	N/A	3	N/A
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	3	3	N/A	3	2	3	3	3	N/A
Were performance indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	3	3	3	N/A	2	1	3	3	3	2
Have steps been put in place to gather performance indicator data?	3	3	3	N/A	3	2	3	N/A	2	2

<sup>12</sup> In the case of the Roads Division, the N/A response to Checklist 2 is explained by the division acting as the sanctioning authority for regional and local road grant expenditure, rather than sponsoring expenditure directly. Therefore, the procurement and self-assessment sections are not applicable.

Table 8: Self-Assessed Compliance Checklists

Checklist 3: Current Expenditure Being Considered				
Question	Ratings			
	Major Events Division	RSA	ICG	Fáilte Ireland
Were objectives clearly set?	3	3	3	3
Are objectives measurable in quantitative terms?	3	3	3	3
Was an appropriate appraisal method used?	3	3	3	3
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	3	3	2	2
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	3	3	2
Was the required approval granted?	3	3	2	3
Has a sunset clause been set?	N/A	3	N/A	N/A
Has a date been set for the pilot and its evaluation?	N/A	N/A	2	2
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	N/A	1	3
If outsourcing was involved, were procurement rules complied with?	N/A	3	3	3
Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	3	2	3
Have steps been put in place to gather performance indicator data?	N/A	3	2	3

Table 9: Self-Assessed Compliance Checklists

Checklist 4: Capital Expenditure Being Incurred												
Question	Rating											
	Airports Division	ISD	DVCSD	NTA	IÉ	RSA	TII	CCU	Sport Ireland	Sports Capital Programmes	Greenways	Fáilte Ireland
Was a contract signed and was it in line with the approval in principle?	3	3	3	3	3	3	3	3	3	N/A	N/A	3
Did Management Boards/Steering Committees meet regularly as agreed?	N/A	3	3	3	3	3	3	3	3	N/A	N/A	3
Were programme coordinators appointed to facilitate implementation?	3	3	3	3	3	3	3	3	3	N/A	2	3
Were project managers responsible for delivery appointed, and were the project managers at a suitable senior level for the scale of the project?	N/A	3	3	3	3	3	3	3	2	N/A	2	3
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	2	3	3	3	3	3	2	3	3	2	3
Did the project keep within its financial budget and its time schedule?	3	2	2	2	3	3	3	2	3	3	2	2
Did budgets have to be adjusted?	3	2	2	2	3	3	3	3	3	2	2	2
Were decisions on changes to budgets/time schedules made promptly?	3	3	3	3	3	3	3	3	3	3	2	2
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	3	3	3	3	N/A	N/A	3	N/A	3	N/A	3	3
If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?	3	N/A	N/A	N/A	N/A	N/A	3	N/A	3	N/A	3	N/A
If costs increased, was approval received from the Sanctioning Authority?	3	3	N/A	3	3	N/A	3	3	3	3	2	3
Were any projects terminated because of deviations from the plan, budget or because circumstances in the environment changed the need for the investment?	N/A	N/A	N/A	N/A	3	No	3	N/A	3	N/A	N/A	3
For significant projects, were quarterly reports on progress submitted to the Management Board and to the Minister?	N/A	N/A	N/A	3	3	N/A	3	N/A	3	N/A	N/A	2

Table 10: Self-Assessed Compliance Checklists

Checklist 5: Current Expenditure Being Incurred								
Question	Rating							
	Airports	ISD	IÉ	RSA	NTA	TII	Sport Ireland	Fáilte Ireland
Are there clear objectives for all areas of current expenditure?	3	3	3	3	3	3	3	3
Are outputs well-defined?	3	3	3	3	3	2	3	3
Are outputs quantified on a regular basis?	3	3	3	3	3	2	3	3
Is there a method for monitoring efficiency on an on-going basis?	3	3	3	3	3	2	3	3
Are outcomes well defined?	3	3	3	3	3	2	3	2
Are outcomes quantified on a regular basis?	3	3	3	3	3	3	3	2
Are unit costings compiled for performance monitoring?	3	N/A	3	3	N/A	2	N/A	2
Is there a method for monitoring effectiveness on an on-going basis?	3	3	3	3	3	2	3	3
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	2	N/A	3	N/A	N/A	2	3	2
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	3	N/A	N/A	N/A	N/A	2	N/A	N/A
Have all VFMs/FPAs been published in a timely manner?	3	N/A	N/A	N/A	N/A	3	N/A	N/A
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	3	N/A	3	N/A	N/A	3	N/A	N/A
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	3	N/A	N/A	N/A	N/A	3	N/A	N/A

Table 11: Self-Assessed Compliance Checklists

Checklist 6: Capital Expenditure Recently Ended									
Question	Rating								
	DVCSD	NTA	IÉ	TII	RSA	Sport Ireland	Sports Capital Programme Division	Fáilte Ireland	Greenways
How many post project reviews were completed in the year under review?	N/A	3	3	3	3	3	1	2	N/A
Was a post project review completed for all projects/programmes valued in excess of €20 million?	N/A	N/A	N/A	3	N/A	3	N/A	N/A	N/A
If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date?	2	3	3	3	N/A	3	3	N/A	2
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	2	N/A	3	3	3	3	N/A	1	N/A
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	2	N/A	N/A	2	N/A	3	3	N/A	N/A
Were project reviews carried out by staffing resources independent of project implementation?	2	N/A	3	3	N/A	3	1	2	N/A

Table 12: Self-Assessed Compliance Checklists

Checklist 7: Current Expenditure Recently Ended <sup>13</sup>					
Question	Ratings				
	IÉ	NTA	RSA	TII	Fáilte Ireland
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	N/A	3	N/A	N/A
Did those reviews reach conclusions on whether the programmes were effective?	N/A	N/A	N/A	N/A	N/A
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	N/A	N/A	N/A	N/A
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	N/A	N/A	N/A	N/A
Were any programmes discontinued following a review of a current expenditure programme?	N/A	N/A	N/A	N/A	N/A
Was the review commenced and completed within a period of 6 months?	N/A	N/A	N/A	N/A	N/A

<sup>13</sup> The Department and its agencies reported that no current expenditure schemes reached the end of their planned timeframe, were recurring in nature or were discontinued, during 2019 and checklists were returned as not applicable.



## 4.2 Analysis of Checklists and Issues Arising

The completed checklists demonstrate that DTTAS divisions and agencies consider themselves to have a high level of compliance with the PSC.

### Checklist 1 – General Obligations

Overall, DTTAS has been proactive in implementing its general obligations as set out in the PSC. DTTAS considers 2017–2019 to represent a three-year cycle, and successfully reached the target of conducting in-depth checks on 15% of the inventory value over three years. In-depth checks in 2017 represented 4.3% of the total inventory value, in-depth checks in 2018 represented 12.4% of the total inventory value and in-depth checks for the 2019 Quality Assurance Process represented 1.8% of the total inventory value. Over the three-year cycle, projects from a broad range of categories were chosen for review.

### Checklist 2 – Capital Expenditure Being Considered

Seven bodies under DTTAS's remit and two divisions had capital projects/programmes in the appraisal, planning or design phase in 2019, with combined 2019 expenditure on these projects/programmes amounting to €89.6m.

### Checklist 3 – Current Expenditure Being Considered

Four checklist responses were received with respect to current expenditure projects/programmes in the Being Considered phase. All bodies/divisions report full compliance with their PSC obligations. Combined 2019 expenditure on these projects/programmes amounted to €83.7m.

### Checklist 4 – Capital Expenditure Being Incurred

DTTAS had seven divisions and five agencies directly sponsoring on-going capital expenditure projects/programmes in 2019. Actual expenditure on these projects amounted to €1.5bn and, overall, a high level of compliance was reported. However a number of divisions and agencies reported that projects deviated from budget and timelines on occasion.

### Checklist 5 – Current Expenditure Being Incurred

DTTAS incurred €495m on current expenditure projects/programmes in 2019, of which bus, air and rail PSO, regional airports, Maritime and other Rural Transport commitments amounted to €322.1m. Tourism spending amounted to €28.7m, and Sports spending was €54m in 2019. Overall, a high level of compliance was reported by all divisions and agencies. It should be noted that almost all DTTAS current expenditure projects/programmes are rolling programmes such as the PSO contracts or yearly maintenance programmes, which are subject to on-going performance monitoring and periodic evaluation.

### Checklist 6 – Capital Expenditure Recently Ended

Nine DTTAS bodies reported having recently ended capital expenditure projects/programmes in 2019. Final payments incurred in 2019 amounted to approximately €72m. The combined life-cycle cost of €309.8m<sup>14</sup> was below the total projected project/programme expenditure of €346.3m. Overall, a high level of compliance was

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<sup>14</sup> There were 14 capital Expenditure projects in the recently ended category of which the actual project value was not available and therefore not included in the total figure.

reported, however due to the nature of the large capital infrastructure projects, sufficient time will need to elapse before post-project reviews can be undertaken.

#### **Checklist 7 – Current Expenditure Recently Ended**

DTTAS had three bodies that reported having current expenditure projects/programmes concluded in 2019. The Irish Coast Guard completed two projects of which the total current expenditure amounted to €1.6m. The DVCSD completed a single project which was the subject of an in-depth check. This was the MLR programme which had an actual expenditure of €4.1m which was slightly above the €4m budget. Fáilte Ireland were the only agency who reported having projects completed in 2019. The actual expenditure for the three projects was just under €3.5m. Checklists for the above expenditure were returned as not applicable as projects are recurring in nature or did not end in 2019 as planned.

Copies of the responses received by each division and agency containing additional commentary are provided in **Appendix C**.

## 5 In-Depth Checks

The following section provides an overview of the two in-depth checks which were carried out as part of the QA process. After outlining the methodology behind the in-depth checks, a summary of each of the in-depth checks is presented.

The two projects/programmes selected for review were:

- Transport Infrastructure Ireland (TII)– N22 Baile Bhúirne to Macroom
- DTTAS Driver Vehicle and Computer Services Division (DVCSD) – Master License Record Programme (MLR)

Table 13: Overview of Projects/Programmes Selected for In-Depth Checks

In-depth Checks	
Project/Programme	Value
<b>TII</b>	
N22 Baile Bhúirne to Macroom	€279m
<b>DVCSD</b>	
Master License Record Programme	€4.1m
<b>Total Value of In-depth Checks</b>	<b>€283m</b>
<b>Projected Inventory Value</b>	<b>€15.9bn</b>
<b>% of Inventory Reviewed</b>	<b>1.8%</b>

### 5.1 In-Depth Check Methodology

As part of the 2015 QA report, the Department's Economic and Financial Evaluation Unit (EFEU)—since renamed the Strategic Research and Analysis Division—drafted and implemented a standard methodology for carrying out in-depth checks. The 5-step methodology has been applied uniformly across each in-depth check and is based on the principals and guidance of the PSC and best-practice evaluation.

The 5 steps of each in-depth check are:

#### Step 1: Mapping the Programme Logic Model

Each project/programme is mapped to a Programme Logic Model (PLM) that defines the objectives, inputs, activities, outputs and impacts of a process into a coherent framework and facilitates best practice evaluation. PLMs are standard practice in evaluation and are utilised as a means of distilling information. The publication of these PLMs in the QA report will support further evaluation and assist the selection and completion of future reviews and other analyses.

#### Step 2: Establishing a summary timeline of the project/programme's life cycle

A project timeline along each stage of the expenditure life-cycle—i.e., Expenditure Being Considered, Expenditure Being Incurred and Expenditure Recently Ended—is mapped out. The types of major events considered include the dates associated with decisions to proceed with certain analysis, project options and milestones, the publication of key documents supporting the project/programme, and the finalisation of relevant reports.

### **Step 3: Analysing key project/programme documentation**

Having outlined the project stages through the life cycle, the in-depth check then examines in detail all material that has been compiled in order to plan, assess or implement the programme. In practice, this involves reviewing and analysing key documentation including business cases, cost-benefit analyses, evaluations or post-project reviews. The assessment of these documents will assist in the completion of the key evaluation questions.

### **Step 4: Conducting a data audit**

In step 4, the in-depth check defines the data requirements for future evaluation and the current level of data availability. This assists in the identification of any data gaps and, steps to alleviate any issues are considered. The findings from this section are also used by SRAD to inform ongoing work on Departmental and sectoral data.

### **Step 5: Answering key evaluation questions**

As a final step, the in-depth check assesses the programme on the basis of the three key evaluation questions listed below:

1. Does the delivery of the project/programme comply with the standards set out in the PSC?
2. Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?
3. What improvements are recommended such that future processes and management is enhanced?

## 5.2 N22 Baile Bhúirne to Macroom Road Development

Project/Programme Summary	
Name	N22 Baile Bhúirne to Macroom Road Development
Description	Proposed route to bypass Baile Bhúirne and Macroom
Responsible Body	Cork County Council
Current Status	Expenditure Being Incurred
Start Date	Project commencement date: 2020 Planned completion date: 2023
End Date	2053 (30 years after projected opening year)
Projected Overall Cost	€279million

The Phase 5 Business Case for the N22 Baile Bhuirne to Macroom Road Development, proposed an upgrade of the N22 by constructing approximately 22km of a new, off-line, section of Type 2 dual carriageway which will begin to the west of Ballyvourney and tie in with the existing N22 in the townland of Coolcour, south-east of Macroom. Planning for the project began in the early 2000's and a series of Business Cases, and accompanying CBA's, as well as a Route Selection Report were prepared over the period 2001-2012. However, the project did not advance to Phase 5 in 2013 due to funding constraints. The updated Phase 5 Business Case was submitted to SRAD for review in July 2019.

It was agreed between DTTAS and TII that the significant amount of work which had gone into selecting the preferred route did not have to be repeated. SRAD engaged with Cork County Council to ensure the project was aligned with the requirements of the CAF and PSC, including updating the CBA to include the parameters in the updated 2019 PSC. The project was signed-off as PSC compliant and was granted Government Approval to proceed on 15 October 2019.

Expenditure for the N22 Baile Bhúirne to Macroom Road Development is currently being incurred. Contracts for the project were signed on 29 November 2019 with construction commencing on 06 December 2019. The project is scheduled to be completed in 2023 and is estimated to cost €271.24m.

Further details regarding this in-depth check are presented in **Appendix D**.

### 5.3 National Vehicle and Driver File – Master Licence Record

Project/Programme Summary	
Name	National Vehicle and Driver File – Master Licence Record
Description	This is an IT project in which existing databases on vehicles and driving licences are linked, to ensure that all penalty points are endorsed on a driving licence. It also simplifies a range of other relevant functions, such as enabling businesses to tax their entire fleet of vehicles in a single online transaction.
Responsible Body	Department of Transport – Driver and Vehicle Computer Services Division
Current Status	Expenditure Recently Ended
Start Date	September 2016
End Date	December 2019
Projected Overall Cost	€4.1 million

The 'National Vehicle and Driver File – Master Licence Record' is an IT and data project in which existing databases on vehicles and driving licences are linked. The need for this project arose from the fact that in the absence of a system which links these databases, some penalty points could not be endorsed on a licence.

The MLR will also simplify a range of other relevant functions, such as enabling businesses to tax their entire fleet of vehicles in a single online transaction; and enabling private buyers and sellers to easily transfer ownership of vehicles online. These services will be delivered via an online vehicle and driver self-service portal. However, this component of the project is currently on hold due to ongoing legal issues.

This programme is largely compliant with the Public Spending Code, and the data necessary to evaluate it is largely available. However, compliance with the requirements if the PSC could be improved in a number of areas. These include the lack of provision of an Evaluation plan and the fact no alternative options are considered within the Business Case. As a data project/programme, there are a large number of legal considerations in the context of the NVDF-MLR programme.

Further details regarding this in-depth check are presented in **Appendix D**.

## 6 Other Quality Assurance Items

### 6.1 Financial Spot Checks

In addition to the in-depth checks carried out as part of this QA process, the DTTAS Finance Division conducts financial spot-checks in relation to three areas of expenditure: Regional and Local Roads, the Sports Capital Programme, and Public Transport Investment and Sustainable Transport projects. This work supports the grant drawdown procedures as set out in the Department's Procedures for Internal Financial Controls (PIFCO).

These spot-checks provide a mechanism to assist with the auditing of financial systems and processes for projects/programmes in the Department's portfolio. The inspections are used to verify the accuracy and completeness of financial information reported from implementing agencies and the extent to which the relevant systems and procedures meet DTTAS requirements for capital grant drawdown, as set out in PIFCO. This process differs from the in-depth check analysis which is more focused on the assessment of how PSC requirements are being met during the different phases of the project/programme life cycle. The complementary nature of the two review mechanisms thus improves overall DTTAS oversight of the projects/programmes in its portfolio.

The following is a summary of spot-checks carried out in respect of 2019 expenditure

#### 6.1.1 Regional and Local Roads

Spot checks are conducted by the Department of Transport to assess compliance with the relevant guidance within different expenditure areas. In the case of Regional and Local Roads, the Memorandum for Grants for Regional and Local Roads sets out the terms and conditions associated with the different grant programmes operated by the Department. The version of the Memorandum which was applicable for 2019 expenditure was effective from the 1 January 2019. The spot checks comprise a mix of desk checks and on-site inspections of regional and local road projects in receipt of grant funding by the policy division, to review compliance with the funding Memorandum. In 2019 a sample of €26.7 million in expenditure was checked representing 5.53% of total expenditure allocated.

Table 14: Regional and Local Road Expenditure Spot-Checks

Spot-Checks of 2019 Regional and Local Road Expenditure	
County Council	Expenditure Examined
Carlow	€866,215
Clare	€585,763
Donegal	€539,392
Kerry	€5,667,430
Leitrim	€103,309
Louth	€171,079
Mayo	€7,180,382
Meath	€4,754,695

Sligo	€2,848,497
Tipperary	€2,340,702
Training Grant (2018)	€1,659,000
Total RLR Examined	€26,716,464
2019 RLR Allocation	€483,366,000
% of 2019 RLR Allocation Examined	5.53%

### 6.1.2 Sports Capital Programme

The Finance Division completes checks on a sample of grants on an annual basis. However, due to the Covid-19 pandemic checks for 2019 grants were postponed. Onsite visits to clubs and inspection of paperwork are instrumental to the checks and it has not been possible to complete these.

### 6.1.3 Public Transport Investment and Sustainable Transport

As DTTAS's Public Transport Investment Division was the subject of a Comptroller and Auditor General report in 2017, in addition to an EU audit of expenditure on a major investment project, an internal spot-check of PT Investment expenditure was considered to be a duplication of those processes was therefore not undertaken in 2017. Following the 2017 QA process the Public Transport Investment Division intended to reintroduce a spot-check process for Public Transport Investment expenditure. However, no Spot-check process has not been introduced for 2019 Sustainable Mobility Investment expenditure due to resource constraints and work programme pressures in other areas of the divisional business plan.

However, it should be noted that in addition to carrying out Spot-checks, Divisions are also responsible on a day-to-day oversight for projects and programmes which receive Departmental funding.

## 6.2 Implementation of VfM and FPA Recommendations

In December 2017, DTTAS published a VfM of the Driver Testing Service (DTS)<sup>15</sup>. The terms of reference for the review were to identify the rationale and objectives of the programme, to define the programme's inputs, to assess the efficiency of the use of these inputs, to examine the extent to which the programme is effective in meeting its objectives, to analyse relevant management and policy choices, and to specify future performance indicators for the programme's operation.

The VfM review presented a clear and robust assessment of the DTS and specified 24 recommendations and an implementation plan to improve the future performance and management of the programme. The Road Safety Authority (RSA) updated SRAD with regard to the implementation of the VfM's recommendations in November 2020, and a summary of their progress is presented below:

- **Improve Operation and Efficiency:** At the end of 2019, of the seven recommendations in this area, six had been completed and one awaited an update from DTTAS.

<sup>15</sup> The Value for Money and Policy Review of the Driver Testing Service is available on the IGEES website: <https://igees.gov.ie/wp-content/uploads/2019/05/Driver-Testing-Service.pdf>



- **Improve Effectiveness:** At the end of 2019, of the five recommendations in this area, one is completed, two are deemed beyond the scope of the relevant Unit in the RSA, one is paused due to capacity constraints and one is in progress with an aspect awaiting Dept update.
- **Data Collection:** At the end of 2019, of the three recommendations in this area, one has been completed and the remaining two are in progress.
- **Future Monitoring and Evaluation:** At the end of 2019, of the nine recommendations in this area, six are completed, one ongoing, and two are awaiting Dept update.

Further details regarding the DTS recommendations are presented in **Appendix E**.

### 6.3 Other Initiatives

In addition to the items described above, a number of initiatives related to Public Spending Code compliance were also implemented in 2019:

- A member of the Department's Strategic Research and Analysis Division delivered a presentation on the appraisal process for newly recruited IGEES AOs as part of their induction training. This training is designed to equip them in preparing or reviewing appraisals to ensure PSC compliance both within DTTAS and across the public service.
- SRAD continued work to update the Department's Common Appraisal Framework (CAF) for Transport Projects and Programmes, in consultation with the Department of Public Expenditure and Reform (DPER) who were in the parallel process of updating the PSC.

## 7 Summary and Recommendations

In summary, DTTAS is satisfied that it and its agencies are meeting their obligations as set out in the PSC. As part of an on-going effort and commitment to continually improve and ensure that requirements are met in full, SRAD has identified the following areas of work:

- DTTAS will maintain its other evaluation activities, such as Spending reviews and FPAs, to ensure that the activities of DTTAS and its agencies remain compliant with the PSC;
- Issues identified through the self-assessment checklists will be noted with divisions and agencies and acted upon as necessary.
- The National Vehicle and Driver File – Master Licence Record programme in-depth check was deemed to be not entirely PSC compliant. The budget of the project is below the threshold for the need to submit a Business Case for review however SRAD will endeavor to work with Departmental stakeholders to ensure high-quality evaluation, planning and management of small investments.
- The findings and recommendations of the two in-depth checks will be shared with the relevant divisions and agencies and used to improve the current and future delivery of existing (and similar) projects/programmes.
- SRAD are currently in the process of updating the Common Appraisal Framework, to bring it in line with the latest version of the PSC, published in December 2019.
- SRAD recommend that the spot-check process be reintroduced as planned for the Public Transport Investment expenditure when resourcing allows.
- SRAD staff will avail of external training provided by DPER and will in turn continue to facilitate internal training on the PSC, QA, and appraisal process to ensure that all divisions, units, and agencies are aware of their PSC obligations.