



Public Spending Code Quality Assurance Report 2024

To be submitted to National Oversight & Audit Commission
(NOAC)

May 2025

Certification

This Quality Assurance Report reflects Kilkenny County Council's Assessment of compliance with the Public Spending Code.

It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Signature of Accounting Officer:



Lar Power,

Chief Executive Officer.

Date:

12-6-25

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Introduction

Kilkenny County Council has undertaken the Quality Assurance requirements as set out in the Public Spending Code with the results of each of the five steps represented in this report.

The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. The Guidance Note, prepared and updated by the CCMA Finance Committee, advises on each stage of Quality Assurance requirements and provides interpretations from a Local Government perspective.

The Quality Assurance procedure involves a 5-step process: -

Step 1 - Draw up inventories of projects/programmes at the different stages of the Project Life Cycle with total project values greater than €0.5m.

Step 2 – Publication of summary information on the organisation’s website of all procurements in excess of €10m, related to projects in progress or completed in the year under review. A new project may become a “project in progress” during the year under review if the procurement process is completed and a contract is signed.

Step 3 - Complete the 7 checklists contained in the PSC. Only one of each check-list per Local Authority is required. Checklists are not required for each project/programme.

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

Step 5 - Complete a short summary report for the National Oversight and Audit Commission (NOAC). The report, which will be generated as a matter of course through compliance with Step 1.

Step 1 – Project Inventory

The Project Inventory is a representation of Kilkenny County Council's Capital & Current projects with an individual project value of €0.5m or greater. The projects are broken down into the following categories: -

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

Project Inventory Template - Appendix A details Kilkenny County Councils compiled inventory for year 2024: -

The following is an overview of the projects contained within Appendix A.

	REVENUE	CAPITAL	TOTAL
	>€0.5m	>€0.5m	
Expenditure being Considered	0	60	60
Expenditure being Incurred	40	53	93
Projects/Programmes Completed or Discontinued in 2024	0	10	10

Step 2 – Summary Information on Web-site

Kilkenny County Council's Project Inventory informs the projects to be published on the organisation's website. Summary details of all procurements (capital and current) where the value exceeds €10m are required to be published under a heading and the list must be published by 31st May each year for each project/procurement greater than €10m regardless of its status.

The requirement to publish relates specifically to procurement and not the project. Where a project is reported at over €10m only the elements of that project that were the subject of a procurement process for a contract in excess of €10m need to be reported. Kilkenny County Council confirms that no single element of a project listed on Inventory 2024 falls within this category and therefore there is no publication to Kilkenny County Council's web-site.

Step 3 – Checklists

There are 7 Checklists and the purpose of the checklists is to provide a self-assessment overview of how compliant Kilkenny County Council is with the Public Spending Code. The checklists published in the original spending code publication have been amended and the revised checklists are included in Appendix B.

The Checklists are informed by the Project Inventory and the following table and scoring mechanism outlines the approach taken by Kilkenny County Council in completion of the Checklists by relevant budget holders in respect of the guidelines set out in the Public Spending Code.

Checklist Completion aligned with Project Inventory	
EXPENDITURE TYPE	CHECKLIST TO BE COMPLETED
General Obligations	General Obligations Checklist 1
A. Expenditure being Considered	Capital Projects/Programmes – Checklist 2
	Current Expenditure – Checklist 3
B. Expenditure being Incurred	Capital Projects/Programmes – Checklist 4
	Current Expenditure – Checklist 5
C. Expenditure that has recently Ended	Capital Projects/Programmes – Checklist 6
	Current Expenditure – Checklist 7

Organisations are asked to estimate their compliance on each item on a 3 point scoring scale

- Scope for significant improvements = a score of 1
- Compliant but with some improvement necessary = a score of 2
- Broadly Compliant = a score of 3

Overview of Findings

The completed check lists show the extent to which Kilkenny County Council believes compliance with the Public Spending Code has been achieved.

General Obligations

Good levels of compliance are evident in checklist responses.

Expenditure being considered

The check list for capital expenditure under consideration suggests good levels of compliance with PSC in general with regard to areas such as appraisal, procurement and compliance with tendering procedures.

Expenditure being incurred

Good levels of compliance are evident in checklist responses.

Expenditure completed in 2024

Current expenditure programmes are primarily ongoing year-to-year programmes as agreed by Elected Members at budget time and are subject to ongoing monthly/quarterly budgetary reviews and annual audit rather than once off reviews.

Step 4 – In-depth Check on Sample Number of Projects

Kilkenny County Council has selected projects for in depth review that follows the criteria set out in the Guidelines and are detailed in Appendix C:

- Capital Projects: Projects selected represent a minimum of 5% of the total value of all Capital projects on the Project Inventory.
- Revenue Projects: Projects selected represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.
- This minimum is an average over a three-year period.
- The same projects have not been selected more than once in a three-year period.
- Over a 3-5-year period all stages of the project life cycle and every scale of project have been included in the in-depth check.
- Step 4 has looked at a small subset of schemes reported on the Project Inventory, looking in more detail at the quality of the Appraisal, Planning and/or Implementation stages to make a judgement on whether the work was of an acceptable standard and that it was/is compliant with the Public Spending Code.
- The approach/methodology for the In-depth checking exercise is informed by the template D provided for in the Guidelines.

The In-depth checks were carried out by the Internal Audit Section of Kilkenny County Council following the criteria listed above. Appendix C details the methodology and conclusions of the checks on a significant capital projects and a sub programme of current expenditure. **Kilkenny City North Transport Project** satisfies the percentage requirement of the inventory for capital expenditure in 2024. The in-depth analysis of the sub programmes of current expenditure **Local Improvement Schemes, and Community Involvement Schemes** satisfy the percentage requirement of the inventory for current expenditure in 2024.

Step 5 – Completion of Summary Report – Conclusion

This report details the tasks undertaken and the information provided to meet the requirements of the Quality Assurance element of the Public Spending Code.

In conclusion the following is an over-view of tasks undertaken and information provided: -

- A Project Inventory, informed by budget holders, has been prepared. The inventory represents Kilkenny County Council's Current & Capital Projects & Programmes with individual lifetime costs greater than €0.5m. The inventory is further categorised by expenditure under consideration, expenditure in the current year – 2024, expenditure recently ended.
- A review of procurements was undertaken and no such procurement projects or elements of a project exist meeting criteria as set out in the Guidelines.
- The 7 Checklists completed provide reasonable assurance of satisfactory compliance with the Public Spending Code. Nothing of a serious nature was highlighted during this exercise.
- An in-depth review of a capital projects and revenue project has been completed. This exercise provides satisfactory assurance that projects are compliant with the Public Spending Code.
- This summary report is the final stage in the Quality Assurance Code. The report has been considered by the Management Team of Kilkenny County Council and certified by the Accounting Officer, Lar Power, Chief Executive Officer.

Appendix A

Inventory of Projects & Programmes

- 1. Expenditure being Considered - Greater than €0.5m (Capital and Current)**
- 2. Expenditure being Incurred - Greater than €0.5m (Capital and Current)**
- 3. Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)**

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
HOUSING & BUILDING							
HC22/04 CPO - Former Barracks Castlecomer	SHIP Housing Construction Project			€ -	2027	€9,900,000.00	Expected to be 100% funded
VH335 Clanmil HA Ire CLG 4 Units at 70-71 Patrtick Street, Kilkenny	CAS Housing Project			€ -	2025	€902,463.00	Expected to be 100% funded
HC 22/12 - G Mullins Butcher Jacob Street	SHIP Housing Construction Project			€ -	2025	€540,000.00	Expected to be 100% funded
HS 178 Abbeymeadows, Abbeygate, Ferrybank, Co. Kilkenny	SHIP Turnkey / Part V Housing Project			€ -	2025	€5,843,935.00	Expected to be 100% funded
HS 190 Ogenty Gowran	SHIP Turnkey / Part V Housing Project			€ -	2025	€6,032,577.00	Expected to be 100% funded
Hs 179 Marnellsmeadows, Callan Road, Kilkenny	SHIP Turnkey / Part V Housing Project			€ -	2025	€7,962,496.00	Expected to be 100% funded

HS 219 - 4 units Fiddown Co Kilkenny	SHIP Turnkey / Part V Housing Project			€ -	2025	€1,386,000.00	Expected to be 100% funded
HS 208 Ardreagh, Lumper Lane, Urlingford, Co. Kilkenny	SHIP Turnkey / Part V Housing Project			€ -	2025	€6,482,057.00	Expected to be 100% funded
HS 221 Abbey Road Ferrybank	SHIP Turnkey / Part V Housing Project			€ -	2026	€5,800,268.00	Expected to be 100% funded
HS 209 Church View, Kilmacow, Co. Kilkenny	Mixed Tenure SHIP Turnkey / Part V & Affordable Housing Project			€ -	2026	€3,275,296.00	Social Housing element Expected to be 100% funded
HS 206 Castleoaks Phase 2 Breagagh Valley Kilkenny City	SHIP Turnkey / Part V Housing Project			€ -	2026	€6,846,952.00	Expected to be 100% funded
HS 210 - Barrack St Goresbridge	SHIP Turnkey / Part V Housing Project			€ -	2026	€4,330,614.00	Expected to be 100% funded
HS216 - 22 units at Moondarrig, Main Street, Mooncoin, Co. Kilkenny	SHIP Turnkey / Part V Housing Project			€ -	2026	€9,594,075.00	Expected to be 100% funded

HS 203 - Kilcreen Kilkenny	Mixed Tenure SHIP Direct Build & Affordable Housing Project			€ 1,154,642	2027	€25,020,276.00	Social Housing Units 100% Funded. Affordable Housing Units - funded from sales and AHF
HS 225 An Grainan Maudlin St Thomastown	SHIP Turnkey / Part V Housing Project			€ -	2027	€6,480,000.00	Expected to be 100% funded
HS 226 Ardgowan Waterford Road Kilkenny City	SHIP Turnkey / Part V Housing Project			€ -	2027	€6,480,000.00	Expected to be 100% funded
HS 218 Mallardstown Callan Group Home	SHIP Direct Build Housing Project			€ -	2027	€850,000.00	Expected to be 100% funded
HS 097 Butts Regeneration Project 1	SHIP Direct Build Housing Project			€ -	2027	€2,160,000.00	Expected to be 100% funded
VH311 KVHA Development of Prague House Hall ,Freshford	CAS Housing Project				2026	€1,775,000.00	Expected to be 100% funded
VH356 KVHA - Foulksrath, Callan - Group Home	CAS Housing Project			€ -	2026	€659,206.00	Expected to be 100% funded
VH365 KVHA - Mountgale, Rathmoylan - Group Home	CAS Housing Project			€ -	2026	€635,194.00	Expected to be 100% funded

VH373 - Belmont HA. - Karsan House, Slieverue - .Group Home	CAS Housing Project			€ -	2026	€763,790.00	Expected to be 100% funded
VH369 KVHA - 12 Appartments at McDonagh Junction, Kilkenny	CAS Housing Project			€ -	2025	€3,059,578.00	Expected to be 100% funded
VH376 - SOS Kilkenny - 50 Greenshill, Kilkenny	CAS Housing Project			€ -	2025	€678,667.00	Expected to be 100% funded
ROAD TRANSPORTATION & SAFETY							
Kilkenny City North Transport Project	Construction	€ -	€ -	€ 25,288	2030	€ 40,000,000.00	Assumed 100%grant funded
URDF Abbey Road & Belmont Road	URDF Project	€ -	€ -	€ -	2025	€ 3,200,000.00	URDF Grant Funding in place.Additional grant funding to be secured
URDF Port Road	URDF Project	€ -	€ -	€ -	2027	€ 2,800,000.00	URDF Grant Funding in place.Additional grant funding to be secured

Abbey Quarter Off Road Connectivity	URDF Project	€ -	€ -	€ -	2027	€ 2,000,000.00	URDF Grant Funding in place.Additional grant funding to be secured
City Demarcation & Gateways	URDF Project	€ -	€ -	€ -	2025	€ 500,000.00	URDF Grant Funding in place.Additional grant funding to be secured
Castle Parade Junction Improvement	CONSTRUCTION	€ -	€ -	€ -	2025	€ 615,000.00	URDF Grant Funding in place.Additional grant funding to be secured
Kilkenny City URDF Projects	URDF Project	€ -	€ -	€ -	2025	€ 3,700,000.00	URDF Grant Funding in place.Additional grant funding to be secured
Watergate Park, Market Yard		€ -	€ -	€ -	2026	€ 2,200,000.00	Grant of €1.9 in place
Waterford Road Rapid Build	Active Travel	€ -	€ -	€ -	2026	€ 2,200,000.00	100% NTA funding

Ring Road Cycle Facility Upgrade	Active Travel	€ -	€ -	€ -	2027	€ 21,250,000.00	Expected to be 100% funding (TII with NTA co-funding probable)
North Eastern Environs Cycle Route Improvement	Active Travel	€ -	€ -	€ -	2030	€ 24,200,000.00	Expected to be 100% funding.
Southern Environs Cycle Route Improvement	Active Travel	€ -	€ -	€ -	2030	€ 5,420,500.00	Expected to be 100% NTA funding
Northern River Crossing	Active Travel	€ -	€ -	€ -	2032	€ 7,500,000.00	NTA funding + other
Linear Park Boardwalk & Greensbrodge Upgrade	Active Travel	€ -	€ -	€ -	2028	€ 9,300,000.00	NTA Active Travel funding + other funding to be identified
Bus Stop Enhancement Programme	PUBLIC TRANSPORT	€ -	€ -	€ -	2029	€ 2,500,000.00	NTA funding
DEVELOPMENT INCENTIVES & CONTROLS							

Graiguenamanagh RRDF	Category 2 RRDF Application	€ -	€ -	€ -	2026	€ 1,450,000.00	Graiguenamanagh Tinnahinch Regeneration. Awaiting 80% funding approval from the Dept.
Glenmore Community Café	Town & Village Scheme	€ -	€ -	€ -	2026	€ 500,000.00	Application to be made to the Dept. for 90% funding
URDF Wat001 Abbey Road & Belmont Road	URDF Project	€ -	€ -	€ -	2028	€ 3,306,000.00	URDF Grant Funding in place.Additional grant funding to be secured
URDF Wat001 N29 Port Road	URDF Project	€ -	€ -	€ -	2028	€ 6,925,000.00	URDF Grant Funding in place.Additional grant funding to be secured
URDF Kik001 Refurbishment of Vicar Street & Greensbridge	URDF Project	€ -	€ -	€ -	2026	€ 1,208,000.00	URDF Grant Funding in place.Additional grant funding to be secured

URDF Kik003 City Mobility Improvements	URDF Project	€ -	€ -	€ -	2027	€ 1,286,000.00	URDF Grant Funding in place.Additional grant funding to be secured
URDF Kik003 St. Kieran's Street Upgrade	URDF Project	€ -	€ -	€ -	2026	€ 4,662,000.00	URDF Grant Funding in place.Additional grant funding to be secured
URDF Kik003 Upgrade of St. Mary's Precinct	URDF Project	€ -	€ -	€ -	2027	€ 955,000.00	URDF Grant Funding in place.Additional grant funding to be secured
URDF Kik003 Carnegie Plaza & Barrack Lane Upgrade	URDF Project	€ -	€ -	€ -	2027	€ 1,805,000.00	URDF Grant Funding in place.Additional grant funding to be secured
Piltown RRDF	RRDF Project	€ -	€ -	€ -	2026	€ -	RRDF 80% grant funding
Glenmore RRDF	RRDF Project	€ -	€ -	€ -	2026	€ 2,356,423.00	RRDF 80% grant funding

Piltown Town Regeneration	Business Hub				2026	€2,100,000.00	Grant 1.7 million approved 470k matching funding required
Urlingford Community Centre T & V	Town & Village Renewal	€ -	€ -	€ -	2026	€ 500,000.00	T & V Scheme grant funded
RECREATION & AMENITY							
Castlecomer Discovery Park - Woodland Bike Trail	Recreation/Public Amenity	€ -	€ -	€ -	2026	€ 555,093.00	90% Grant Funding
Watershed Upgrade	Upgrade of sports facility				2025	€ 4,105,000.00	Grant of €2.7 million approved
Watergate Upgrade		€ -	€ -	€ -	2026	€ 2,000,000.00	Grant Funding to be identified
Clover centre recreation amenity					2026	€ 940,000.00	Grant funding of €750k
Civil Defence Building		€ -	€ -	€ -	2026	€ 2,000,000.00	Local Funding
Old Carnegie Building					2026	2,100,000.00	Awaiting Department approval
Feasability Water Based Hub Kilkenny	Feasability Water Based Hub			€ 19,988.00	2026	€1,300,000.00	Failte Ireland Funding secured

Urlingford Pathfinder Project	Redesign of Public Realm	€ -	€ -		2026	€2,500,000.00	Grant Application under RRDF Scheme
Totals		€0.00	€0.00	€ 1,199,918		€287,397,460.00	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Program me Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
HOUSING & BUILDING								
HC 17/09 Housing Development @ Crokers Hill, KK HS 110	SHIP Direct Build Housing Project	€ -	€ -	€ 15,889,346	2025	€ 34,917,818.00	€35,569,018.00	Expected to be 100% funded
HC20/17 Direct Build 21 Units at Tobarnapeiste, Freshford	SHIP Direct Build Housing Project	€ -	€ -	€ 342,342	2026	€ 705,708.00	€6,959,922.00	Expected to be 100% funded
HC19/28 Abbeyhill, Thomastown, Newtown.	Mixed Tenure SHIP Direct Build & Affordable Housing Project	€ -	€ -	€ 198,866	2026	€ 8,014,497.00	€13,129,821.00	Social Housing Units 100% Funded. Affordable Housing Units - funded from sales and AHF
HS 126 - Teach Aimsire, Granges Road, Kilkenny City (former Weather Station Site)	SHIP Direct Build Housing Project	€ -	€ -	€ 168,155	2026	€ 411,586.00	€2,174,273.00	Expected to be 100% funded
HC 22/09 - 6 7 8 & 9 Upper Patrick Street Kilkenny Urban Renewal	SHIP Direct Build Housing Project	€ -	€ -	€ 57,578	2027	€ 308,547.00	€2,154,432.00	Expected to be 100% funded
HS 200 Mill Lane Callan	SHIP Direct Build Housing Project	€ -	€ -	€ 291,696	2027	€ 301,696.00	€4,189,189.00	Expected to be 100% funded
HS 132 Canal Road Johnstown Project 1, 2, & 3	SHIP Direct Build Housing Project	€ -	€ -	€ 1,708	2027	€ 50,376.00	€4,164,265.00	Expected to be 100% funded

HS 164 - Powers and Lynchs, 18-20 Bridge Street Callan	SHIP Direct Build Housing Project	€ -	€ -	€ 2,829	2027	€ 54,785.00	€1,420,421.00	Expected to be 100% funded
HC19/28 Purchase Lands at Ladywell (OPW), Thomastown Newtown	SHIP DIRECT BUILD HOUSING PROJECT	€ -	€ -	€ 442,689.00	2025	€ 1,921,485.00	€12,860,000.00	Expected to be 100% funded
HC22/06 CPO - St Josephs Road (Cantwells)), The Butts Kilkenny	SHIP Housing Construction Project	€ -	€ -	€ 1,753.00	2027	€ 202,033.00	€3,400,000.00	Expected to be 100% funded
HS 223 - Callan Co-Op Site	SHIP Direct Build Housing Project	€ -	€ -	€ 331,859	2027	€ 331,859.00	€6,000,000.00	Expected to be 100% funded
Serviced Sites at New Road Mooncoin	Ready to Build Sites	€ -	€ -	€ 329,255	2027	€ 329,255.00	€600,000.00	Dependent on Sales. Partially Grant Funded.
2 Units at Old Community Centre Loughboy	SHIP Direct Build Housing Project	€ -	€ -	€ -	2025	€ 194,000.00	€570,000.00	Expected to be 100% funded
VH275 Sophia Purchase former St. John of God Convent, College Road.	CAS Housing Project	€ -	€ -	€ -	2027	€ 181,239.00	€7,021,678.00	Expected to be 100% funded
VH 114 GSC Purchase of Hennessy's Shop Castlecomer.	CAS Housing Project	€ -	€ -	€ 251,530	2025	€ 552,907.00	€845,791.00	Expected to be 100% funded
VH118 Red Barn, Ballyragget.	CAS Housing Project	€ -	€ -	€ 1,417,713	2025	€ 1,964,375.00	€4,192,666.00	Expected to be 100% funded
VH355 KVHA - Coolnamuck, Inistioge, Group Home.	CAS Housing Project	€ -	€ -	€ 341,101	2026	€ 341,101.00	€620,985.00	Expected to be 100% funded
VH324 KVHA - Toobar Court, Mill Street, Callan.	CAS Housing Project	€ -	€ -	€ 121,427	2027	€ 121,427.00	€4,513,290.00	Expected to be 100% funded
VH376 - SOS KILKENNY - 50 GREENSHILL, KK	CAS Housing Project	€ -	€ -	€ -	2025		€678,667.00	Expected to be 100% funded

Maintenance & Improvement of LA Housing Units	A01	€ 9,084,657.39						
Housing Assessment, Allocation and Transfer	A02	€ 718,653.42						
Housing Rent and Tenant Purchase Administration	A03	€ 919,427.39						
Administration of Homeless Service	A05	€ 1,805,493.04						
Support to Housing Capital Prog.	A06	€ 1,265,876.14						
RAS and Leasing Programme	A07	€ 14,047,621.15						
Housing Loans	A08	€ 1,619,492.41						
Housing Grants	A09	€ 2,330,400.45						
ROAD TRANSPORTATION & SAFETY								
N24 Carrick Road Improvement	Minor Project (€5-20m) in accordance with Unit 12.0 of the TII Project Appraisal Guidelines (PAG)	€ -	€ -	€ 27,550	2025	€ 272,754	€ 10,000,000	100% TII FUNDED
HD 15 & HD 17 N24 Tower Road	Minor Project (€5-20m) in accordance with Unit 12.0 of the TII Project Appraisal Guidelines (PAG)	€ -	€ -	€ 2,268,904	2024	€ 14,492,181	€ 14,000,000	100% TII FUNDED

N24 Cahir to Waterford	Major Project (>€20m) in accordance with Unit 12.0 of the TII Project Appraisal Guidelines (PAG)	€ -	€ -	€ 885,868	Stage 2 2023	€ 5,818,313	€ 6,000,000	100% TII Funded Statutory obligations completed by 2027. Currently awaiting further approval
OPW Ballyhale Flood Relief Scheme 2019	Flood Relief Works - Ballyhale	€ -	€ -	€ 75,852	2028	€ 895,900	€ 9,000,000	100% OPW Grant
OPW Graiguenemenagh Flood Relief Scheme 2019	Flood Relief Works - Graiguenamanagh	€ -	€ -	€ 671,435	2028	€ 2,344,293	€ 1,200,000	100% OPW Grant
N10 Dundaryark to Danesfort	Road Construction	€ -	€ -	€ -	2024	€ 931,414	€ 1,100,000	100% TII Funded
Public Lighting Energy Efficiency Project	Public Lighting Energy Efficiency Project	€ -	€ -	€ -	2027	€ 290,846	€ 3,600,000	Term loan
N77 Ballyragget Village to Ballynaslee	Minor Project (€5-20m) in accordance with Unit 12.0 of the TII Project Appraisal Guidelines (PAG)	€ -	€ -	€ 8,035,994	2025	€ 8,816,418	€ 12,000,000	100% TII Funded
Breaghagh Valley infrastructue Road	Design/Planning	€ -	€ -	€ -	2030	€ 69,158	€ 5,200,000	Kilkenny Co Co funded
Loughmacask Link Road	Design/Planning	€ -	€ -	€ -	2025	€ 197,912	€ 3,100,000	Kilkenny Co Co funded
City Centre Traffic Management Plan.	Sustainable Urban Mobility Plan for Kilkenny City. Active Travel Plan.	€ -	€ -	€ 58,425	2025	€ 406,905	€ 500,000	Funded by NTA.
Cootes Lane to Ring Road	New Pedestrian/Cyclist	€ -	€ -	€ 632,065	2025	€ 632,065	€ 700,000	Funded by NTA.

	Bridge Active Travel							
Bridge Street Callan One Way System	Junction Improvements	€ -	€ -	€ 461,082	2025	€ 461,082	€ 631,000	Funded by NTA.
ACTIVE TRAVEL - ST. KIERAN'S STREET & MARKET YARD ENHANCEMENT WORKS	Active travel	€ -	€ -	€ 49,128.00	2024	€ 197,642.00	€1,500,000.00	Awaiting outcome of Multi Criteria Analysis (MCA) before claiming balance from URDF Call 2
Active Travel - Southern Environs Cycle Routes Improvements	Active travel	€ -	€ -	€ 6,150	2030	€ 282,229	€10,000,000.00	NTA Active Travel Grant
Active Travel - North Eastern Environs Cycle Routes Improvements	Active travel	€ -	€ -	€ -	2030	€ 253,531	€10,000,000.00	NTA Active Travel Grant
Active Travel - North Western Environs Cycle Routes Improvements	Active travel	€ -	€ -	€ 647	2030	€ 113,092	€10,000,000.00	NTA Active Travel Grant
Active Travel - Linear Park Boardwalk and Greensbridge Upgrade	Active travel	€ -	€ -	€ -	2030	€ 373,821	€4,000,000.00	NTA Active Travel Grant
Refurbishment Vicar Street & Greensbridge	Refurbishment	€ -	€ -	€ -	2024	€ 60,791	€750,000.00	Outstanding balance can be claimed against URDF Call 1 allocation
Rapid Deployment Kilkenny City Freshford Road & Granges Road	Pedestrian/Cycle Facility Improvement	€ -	€ -	€ 976,800	2025	€ 976,800	€ 1,075,000	Funded by NTA.

NP Road - Maintenance and Improvement	B01	€ 1,693,092.83						
Regional Road - Maintenance and Improvement	B03	€ 1,485,307.62						
Local Road - Maintenance and Improvement	B04	€ 24,222,339.51						
Public Lighting	B05	€ 1,522,970.67						
Road Safety Engineering Improvement	B07	€ 866,202.86						
Car Parking	B09	€ 1,433,788.81						
WATER SERVICES								
Water Supply	C01	€ 3,534,233.65						
Waste Water Treatment	C02	€ 2,334,970.73						
Admin of Group and Private Installations	C05	€ 1,178,019.28						
DEVELOPMENT MANAGEMENT								
Kik002 New Urban Street & Park	Public Realm/Accessibility	€ -	€ -	€ 75,000.00	2028	€ 700,000.00	€ 16,476,000.00	75% funding from URDF
Kik002 Boardwalk at Greensbridge	Public Realm Development	€ -	€ -	€ 54,000.00	2025	€ 154,000.00	€ 1,064,750.00	URDF Funding in place
URDF Kik001 Cultural Hub	URDF Project	€ -	€ -	€ 32,000.00	2026	€ 66,000.00	€ 886,000.00	URDF Grant Funding in place.Additional grant funding to be secured -

								Maturation Vats funding of 208k to be reallocated to this project
URDFWat001 Belmont Link Road and Enhanced Greenway Connectivity	URDF Project	€ -	€ -	€ 227,000.00	2028	€ 484,000.00	€ 11,920,000.00	URDF Grant Funding in place.Addition al grant funding to be secured
RRDF Callan - Friary Complex Callan RF0175	Community Development	€ -	€ 14,995.00	€ 37,510.00	2026	€ 141,970.00	€ 865,000.00	Grant Funding for Masterplan
Thomastown Library & Community Hall RRDF 2021	RRDF Project	€ -	€ -	€ 1,303,248.00	2026	€ 1,532,809.00	€ 4,700,000.00	RRDF Grant funding
Butts Regeneration Fund	Town Regeneration	€ -	€ -	€ 110,377.00	2025	€ 110,377.00	€ 850,000.00	Funding in Place
Forward Planning	D01	€ 747,016.63						
Development Management	D02	€ 2,237,660.64						
Enforcement	D03	€ 585,334.76						
Tourism Development and Promotion	D05	€ 1,987,717.83						
Community and Enterprise Function	D06	€ 4,562,566.93						
Economic Development and Promotion	D09	€ 11,047,107.12						
Heritage and Conservation Services	D11	€ 1,079,280.64	€ -	€ -		€ -	€ -	

ENVIRONMENTAL PROTECTION								
New Fire Station for Kilkenny City	Construction of new Fire Station for Kilkenny City	€ -	€ -	€ 383,983	2027	€ 497,178	€ 10,500,000.00	Grant approval to date €9.5m
Recovery & Recycling Facilities Operations	E02	€ 1,271,991.33						
Litter Management	E05	€ 685,412.23						
Street Cleaning	E06	€ 2,010,331.41						
Maintenance of Burial Grounds	E09	€ 557,524.27						
Safety of Structures and Places	E10	€ 500,163.33						
Operation of Fire Service	E11	€ 7,447,360.91						
Water Quality, Air and Noise Pollution	E13	€ 4,127,004.06						
Climate Change and Flooding	E15	€ 606,425.12						
RECREATION & AMENITY								
Kik001 Lighting up the Medieval Mile	Lighting			€ 92,000.00	2025	€ 660,000.00	€ 660,000.00	URDF Funding in place
Kilkenny Countryside Park - Swim Play Stay from the city to the park	Countryside Park			€ 209,986.00	2025	€ 791,700.00	€ 985,000.00	Various Funding Sources
Woodstock to South East Greenway Link	Recreation/Public Amenity	€ -	€ 108,394.00	€ 112,798.00	2025	€ 221,192.00	€ 1,313,000.00	Various Funding Sources
Shee Alms Project	Recreation/Public Amenity		€ 82,470.00	€ -	2026	€ 340,484.00	€ 528,000.00	Local Funding

Tholsel Project	Recreation/Public Amenity	€ -		€ 84,248.00		€ 673,374.00	€ 9,000,000.00	Various Funding Sources
Kik001 Watergate Urban Park (previously City Demarcation)	Recreation/Public Amenity	€ -		€ 440,000.00	2025	€ 440,000.00	€ 1,368,000.00	1. Failte Ireland Destination Towns 300k. 2. Town & Village Accelerated Measures 40k 3. Failte Ireland Urban Animation 250k 4. DTCAGSM Outdoor Public Space Scheme 250k 5. URDF 325k
Operation of Library and Archival Service	F02	€ 4,327,445.09						
Outdoor Leisure Areas Operations	F03	€ 3,889,051.51						
Operation of Arts Programme	F05	€ 1,009,169.10						
AGRICULTURE EDUCATION HEALTH & WELFARE								
Vetrinary Service	G04	€ 678,491.00	€ -	€ -		€ -	€ -	
MISCELLANEOUS SERVICES								
Franchise Costs	H04	€ 529,077.00	€ -	€ -		€ -	€ -	
Local Representation & Civic Leadership	H09	€ 1,594,837.00	€ -	€ -		€ -	€ -	

Motor Taxation	H10	€ 885,320.00	€ -	€ -		€ -	€ -	
Agency & Recoupable Services	H11	€ 1,032,294.00	€ -	€ -		€ -	€ -	
Totals		€ 123,461,129.26	€ 205,859	€37,501,897.00		€95,604,925.00	€276,536,168.00	

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
HOUSING & BUILDING							
HS 196 - Castleoaks Kilkenny City Phase 1	SHIP Turnkey / Part V Housing Project	€ -	€ -	€ -	2024	€ 9,445,806.00	100% funded
HS 214 College Park Crecent, Nyne Park, Callan Road, Kilkenny City	SHIP Turnkey / Part V Housing Project	€ -	€ -	€ 4,068,052	2024	€ 4,068,052.00	100% funded
HS 191 Fox Meadow, Loughmacask, Kilkenny	SHIP Turnkey / Part V Housing Project	€ -	€ -	€ 1,865,740	2024	€ 2,072,217.00	100% funded
VH131 GSC PURCHASE OF 21 Blackmill Street - Conversion & Construction	CAS Housing Project	€ -	€ -	€ 129,462	2024	€ 2,949,016.00	100% funded
VH333 SOS Kilkenny CLG 6 Units at Tinnypark, Callan Road, Kilkenny	CAS Housing Project	€ -	€ -	€ -	2024	€ 1,445,633	100% funded
VH149 GSC Construction of 12 Units, Brother Thomas Place , Kilkenny	CAS Housing Project	€ -	€ -	€ -	2024	€ 2,887,001	100% funded

HC 16/28 Mulhalls Shop Old Newpark Kilkenny	SHIP Direct Build Housing Project	€ -	€ -	€ 184,299	2024	€ 1,769,666	100% funded
17 - 21 Village Gardens, Waterford Road, Kilkenny City	SHIP Turnkey / Part V Housing Project	€ -	€ -	€ -	2024	€ 1,204,866	100% funded
12 Units at the Crescent, Belmont, Ferrybank	SHIP Turnkey / Part V Housing Project	€ -	€ -	€ -	2024	€ 3,149,968	100% funded
ROAD TRANSPORTATION & SAFETY							
NP/NS Safety Barrier Minor Improvements	Road Construction	€ -	€ -	€ -	2024	€ 619,192	100% TII Funded.
Totals		€ -	€ -	€ 6,247,553		€ 29,611,417	

Appendix B

Checklists 1-7

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	As the requirements of the code are raised at various Management Team Meetings, the Management Team are familiar with the content and aims of the code. Through contact and information sharing between the coordinator and project leaders, budget holders are aware of the requirements of the public spending code. The PSC informs the decision-making process at all stages of a new or planned project.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	1	Contact has been made with an identified trainer and it is the intention that identified staff are trained in advance of the

			completion of the 2025 PSC return
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Yes, as appropriate.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	N/A	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Recommendations by the NOAC report coordinator form part of the Internal Auditors work programme.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Resource allocation decisions are based on EU, National and Local Policies in response to local needs. Ex post evaluations influence the optimal use of available resources.

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes, each project that has progressed to Tender stage would have a detailed specification including objectives with expected timescale
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Approval of all Capital Projects and Programmes follows an extensive appraisal process involving input from funding authorities, elected members, the management team and where appropriate public consultation.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	See Q2.3
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	See Q2.3

Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	See Q2.3
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	See Q2.3
Q 2.9	<p>Was the evidence base for the estimated cost set out in each business case?</p> <p>Was an appropriate methodology used to estimate the cost?</p> <p>Were appropriate budget contingencies put in place?</p>	3	<p>Funding for all capital projects that come within the parameters of the PSC has been identified and presented as part of the rolling Capital Budget as presented to and agreed by our elected members.</p>
Q 2.10	<p>Was risk considered and a risk mitigation strategy commenced?</p> <p>Was appropriate consideration given to governance and deliverability?</p>	3	Risk register in place
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	n/a	

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes, as part of the annual budget and annual work programme
Q 3.2	Are objectives measurable in quantitative terms?	3	Objectives are measured by performance indicators, the review of the annual work programme and as part of annual budget process.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2	Business case must be presented to Director of Finance when any new job is set up.
Q 3.4	Was an appropriate appraisal method used?	2	Current expenditure relevant to the parameters under this code are in response to needs identified at national and local level via central government, elected representatives and senior management.
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	No	The items falling into this category are either an ongoing essential function of the Local Authority e.g. Road Maintenance /Improvement or a national scheme whose

			functionality is carried out at local level, e.g. Operation of the Fire Service
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	
Q 3.15	Have steps been put in place to gather performance indicator data?	3	All team plans include the importance of National KPI's

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	All capital project coming within the parameters of this scheme are subject to contract.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, review meetings at appropriate milestones
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Project coordinator appointed for projects >€5M and for many other projects. Internal coordination teams, with an identified staff member taking ownership of the project in place in other instances.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes, projects being managed by identified staff at appropriate level.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Elected members appraised monthly through the CE Report. Management Accounts produced monthly. Progress reports produced for significant projects or as required when claiming

			instalments from funding authorities.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Generally, projects keep within timeframe and budgets unless impacted by unforeseen external factors e.g. Covid, impact of war in Ukraine to supply chains.
Q 4.7	Did budgets have to be adjusted?	3	If required. See response to Q4.6
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	n/a	No
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	2	In instances where an issue arose regarding proceeding with a project generally related to tenders coming in over the indicative budget, a decision would be made at senior management level whether to proceed or to request extra funding based on the recommendation of the project manager. This decision would take in to account the priorities of the Corporate Plan and/or Annual Work Programme and reflect views expressed by the elected members.

Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	Yes. See response to Q4.10.

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes. Programs are set out in annual budget and adopted by Elected Members
Q 5.2	Are outputs well defined?	3	National KPI's, monthly & quarterly monitoring in place
Q 5.3	Are outputs quantified on a regular basis?	3	Yes. Annual K.P.I's for each specific service, monthly and quarterly monitoring in place
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Service indicators, Department Returns, returns to DPER, annual team plans, Internal Review
Q 5.5	Are outcomes well defined?	3	Yes
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes. Review of Annual Service Plans, monthly reports from the CE to the Elected Members.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, National KPI's for sector
Q 5.8	Are other data compiled to monitor performance?	3	Monthly management accounts, individual reports on jobs through the Agresso FMS, KPI's
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Team meetings, Management

			meetings, feedback from Elected Members and through engaging with the public.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Assessing take up of schemes through volume of applications and suggestions received from community groups and elected members as to possible amendments that may be needed to meet local requirements.

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	N/A	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

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

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

Appendix C

In-depth Checks

- **Kilkenny City North Transport Project**
- **Local Improvement Schemes & Community Involvement Schemes**