



Bonneagar Iompair Éireann  
Transport Infrastructure Ireland

# Chargeability of Expenditure to Transport Infrastructure Ireland (TII) Grants

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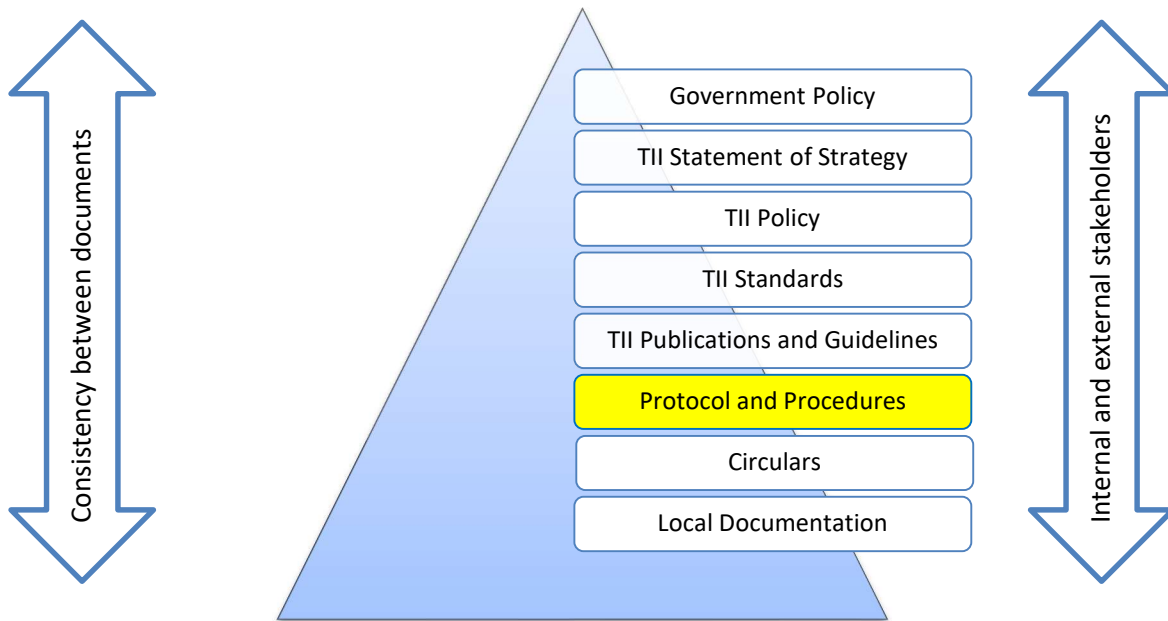
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**POSITION OF THIS DOCUMENT IN DOCUMENT HIERARCHY**

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## 1 Introduction

### 1.1 Purpose of this Document

This “Chargeability of Expenditure to Transport Infrastructure Ireland (TII) Grants” document sets out eligible activities / expenditure and conditions governing the chargeability of expenditure against TII grants.

This document, which supersedes the *Chargeability of Expenditure to National Road Grants and Greenway Grants (September 2021)*, has been prepared to:

- Outline expenditure that is chargeable to national road grants and national and regional greenway (hereafter ‘greenway’) grants by City and County Councils (local authorities), including National Roads Offices (NROs) involved in the implementation of the national roads programme and the greenways programme.
- Assist TII, in the effective undertaking of their audit function, having regard to the requirements of *DPER Circular 13/2014 “Management and Accountability for Grants from Exchequer Funds”*.

### 1.2 Scope

This document deals with the eligibility of activities and expenditure chargeable against national road grants and greenway grants. Guidance on operational activities and technical requirements are available from other Authority guidelines/publications/standards, etc.

### 1.3 Overview

- **Section 1:** Introduction
- **Section 2:** Overview of Grant Allocations and Claims System.
- **Section 3:** Chargeability criteria for TII Grants - Improvements.
- **Section 4:** Chargeability criteria for TII Grants - Maintenance.
- **Section 5:** Information on the treatment of project income/receipts when making TII grant claims.
- **Section 6:** Guidance on supporting documentation for grant claims / expenditure.
- **Section 7:** Guidance on Local Authority Engineering Support – B1.1
- **Appendices 1 and 1A:** Maintenance expenditure which can occur across a number of project types and claim/spend categories.
- **Appendices 2 and 3:** Guidelines and circulars issued by TII (extracts from reference documents).

### 1.4 Grant Categories

Projects undertaken by local authorities/NROs/POs on national roads and greenways are divided into two broad categories as follows:

- Improvements.
- Maintenance.

An overview of project types and claim/spend categories in the PRS system is provided in **Table 1**.

### 1.5 Determination of Eligibility of Expenditure

When seeking to determine the eligibility of expenditure for TII grants, consideration should be given to the following:

- Is the operation / activity being undertaken on a national road or greenway and/or is it associated with an approved scheme under the TII works programme?
- Is the expenditure included in the relevant list of activities/ expenditure and are the conditions outlined in this document met?
- Does a TII grant allocation exist for the project?

The conditions of eligibility, outlined in this document, should be considered when determining the eligibility of expenditure for the project type and claim/spend category.

**Where any element of doubt exists as to the eligibility of expenditure or clarification is required, local authorities should contact TII’s Senior Engineering Inspector / Project Manager in the first instance.**

Table 1: PRS Project Types and Claim/Spend Categories

Category	Project Type	PRS Claim/Spend Categories	Refer to Table
Improvements	Major Schemes	Planning & Design	Table 2
		Land and Property	Table 3
		Advance Works & Other Contracts	Table 4
		Archaeology (All Phases)	Table 5
		Construction Contract	Table 6
		Construction Contract Supervision	Table 7
		Walking / Cycling / PT Connectivity / Asset Renewal	Table 8
		Signage & Ancillary Works, Refurbishment, Improvement Works	Table 8A
	Minor Works	Planning & Design	Table 2
		Land and Property	Table 3
		Advance Works & Other Contracts	Table 4
		Archaeology (All Phases)	Table 5
		Construction Contract	Table 6
		Construction Contract Supervision	Table 7
		Walking / Cycling / PT Connectivity / Asset Renewal	Table 8
		Signage & Ancillary Works, Refurbishment, Improvement Works	Table 8A
	Pavement	General	Table 9
	Bridge Rehabilitation	Design	Table 10
		Land	
		Construction (including supervision)	
	Bridge Management	General	Table 11
HD15 and HD17 Minor Works	Design	Table 12	
	Land		
	Construction (including supervision)		
LA Engineering Support – B.1.1	General	Tables 21 - 28	
Environmental Works	General	Table 14	
Route Lighting Improvement	General	Table 13	
Maintenance	Ordinary Maintenance	Minor Pavement Maintenance	Table 15
		Verge/Median Maintenance	
		Road Sweeping and Litter Removal	
		Footpaths- Repairs	
		Landscape Area & Trees Management/Maintenance	
		Safety Barrier/Fence Maintenance	
		Drainage System –Cleansing/Repair	
		Emergency Works	
		Delineation	
		Motorway Maintenance Administration	
		Signs	
	Other		
	Winter Maintenance	General	Table 16
	Route Lighting	General	Table 17
Bridge Maintenance	General	Table 18	
Expenditure across a number of headings including LA engineering support – B.1.2	General	Table 28 & 29	

## 2 OVERVIEW OF GRANT ALLOCATIONS AND CLAIMS SYSTEM

### 2.1 Annual TII Grant Allocation

The Grant Allocations to Local Authorities for National Roads, Active Travel, and Greenways are made by Transport Infrastructure (TII) having regard to the priorities set out in the National Development Plan and other National Policies. The allocations are an indication of the progress that TII believes is possible on each national roads or greenways project, programme, or operation during the year, and subject to the terms and conditions specified by the Minister in relation to the Exchequer Capital allocations. The allocations are used to reimburse the relevant Local Authorities for costs incurred in accordance with national roads, active travel and greenways chargeability requirements set out in this document. If the progression of any national roads, active travel or greenways project, programme or operation is impeded or priorities change, the funding will be redistributed by TII, in accordance with its statutory remit to other national roads, active travel or greenways projects, programmes, or operations.

Local authorities are notified of their TII grant allocations on an annual basis. Allocations are designed to meet expenditure budgets approved by TII for that calendar year, having regard to planned programme of work, the level of funding available, and existing commitments. TII, will (subject to the approval of TII's Regional Manager or Senior Engineering Inspector) pay grants to local authorities on the basis of grant claims submitted via TII's electronic grant claim system (PRS) and on the basis that the local authorities adhere to the conditions set out in this document.

Any portion of a grant allocation not utilised by the local authority in the allocation year will lapse. In cases where eligible expenditure is incurred in excess of the grant allocation, the conditions as set out in **Section 2.4** will apply. **NOTE: Grant allocations may be modified as deemed necessary by TII.**

### 2.2 Transfer of TII Grant Allocations

TII grant allocations must be used for the specific purpose for which they are provided and may not be transferred/used for any other purpose or project by the local authority. The transfer of grants between national road projects, between active travel projects, or between greenway projects may only be carried out by TII and will be effected through revised grant allocations implemented on TII's PRS grant claim system. Local authorities shall not transfer national road grants or greenway grants internally in their accounts or transfer expenditure between projects, the purpose of which is to balance their accounts.

### 2.3 TII Grant Claims

Claims for eligible expenditure incurred by local authorities on national road projects, active travel projects and greenway projects can only be made via TII's PRS grant claim system and only in respect of projects which have been approved by TII, are assigned a PRS project number, have received a grant allocation, and access to PRS has been provided.

### 2.4 Additional Funding

Local authorities will not be paid claims in excess of grant allocation provided. Where a local authority has incurred expenditure in excess of the grant allocation, TII may, at its discretion, provide additional grant allocation(s) in the current year or subsequent year(s) to meet expenditure incurred on the project. In such circumstances, local authorities should:

- Notify TII as soon as practical of the additional funding requirement arising on the project.
- Provide TII's Regional Manager or Senior Engineering Inspector with sufficient information and documentation to support the request for additional funding.

### 2.5 Debit and Credit Balances on completed National Road Projects, Active Travel Projects and Greenway Projects

#### 2.5.1 Debit Balances

TII may provide an additional allocation for a completed project at TII's sole discretion. In order to seek additional funding, a local authority must:

- Notify TII as soon as practical of the funding requirement for the project; and
- Provide TII's Regional Manager or Senior Engineering Inspector with sufficient information or documentation to support the request for funding.

An additional allocation will only be provided by TII where sufficient funding is available to TII, and the local authority has not previously been informed that the funding for the scheme has been capped.

Any additional allocation will be provided on PRS and access provided to enable the local authority to submit grant claim.

#### 2.5.2 Credit Balances

Grant claims made to TII should be on the basis of expenditure incurred. Cases may occur where credit balances exist on completed projects in the accounts of local authorities. Where these are identified, the following shall apply:

- Local authorities should notify TII of the credit balance(s).
- Local authorities shall confirm if any outstanding liabilities exist on the project to TII.



- Local authorities shall arrange a refund to TII of the credit balance.

Refunds due to TII for ineligible expenditure charged against TII grants shall be dealt with in the same way as credit balances.

**Local authorities should not off-set or transfer expenditure/grants between national road projects, active travel projects, or between greenway projects within their accounts for the purposes of balancing the Annual Financial Statements. Any balances identified should be addressed in the manner set out above.**

## 2.6 Preparation of TII Grant Claims

In preparing TII grant claims, the following approach is recommended:

### 2.6.1 Procedures Document

To ensure a consistent approach is adopted in local authorities for the preparation of TII grant claims, local authorities should prepare a procedures document to assist staff involved in this process. This document should include details of the process and TII requirements such as:

- Sections, staff / personnel involved in the process.
- Extraction of expenditure data from the financial management system.
- Processing and reviewing the data and how to process any adjustments required.
- Periodic review of non-grant income and adjustment of grant claims.
- Grant claim files, contents, retention, location, etc.
- Reconciliation process at year-end.
- Reconciliation process on completion of projects and process to address and debit / credit balances identified.
- Process for addressing any errors identified.
- Advance drawdown of grant funding (where specific approval to do so has been received from TII).

The above is for guidance only, each local authority should develop its own procedures to suit requirements.

### 2.6.2 Project Expenditure

TII grant claims should constitute eligible expenditure incurred by local authorities and should be based on information extracted from the financial management system (AGRESSO or equivalent) utilising the general ledger query using the “updated date”. This query should be run for the period of the claim and should contain the following fields:

- Period.
- Transaction (Tran) Number and Transaction (Tran) Date.
- Account element and Account Element (t).
- OPCODE and OPCODE(t).
- Supplier (Ap/Ar id) and text).
- Product/EE and Product/EE(t).
- All Cat codes (e.g. Cat5, Cat16); and
- Text.

Information generated from AGRESSO, or equivalent, should be claimed on PRS against the appropriate claim/spend category for the project type.

### 2.6.3 Project Income/Receipts

Periodically a query should be run within AGRESSO, or equivalent, to identify any non-grant income arising on the project (e.g. miscellaneous receipts, sale of Environmental Impact Assessment Reports, proceeds from land disposal, rental income, commercial income/contribution, and contributions from third parties).

Where such income is identified, this should be adjusted (i.e. deducted from expenditure) in the grant claim against the relevant PRS claim/spend category or refunded to TII. See **Section 5.2** for details.

### 2.6.4 Grant Claim and Supporting Documentation

The grant claim should be input into PRS. Net expenditure should be recorded against the correct claim/spend category and in line with PRS requirements.

PRS is designed such that local authorities must satisfy themselves as to the accuracy of each claim made and the Head of Finance in each local authority must certify that each claim submitted on PRS is accurate and submitted in accordance with this Chargeability of Expenditure to TII Grants document. The approval and payment by TII of any claim made through PRS does not in any way reduce or remove this responsibility on local authorities to ensure that all claims are properly made.

Notwithstanding this, back up (for example an Excel spreadsheet/Agresso print out) containing the information identified in Sections 2.6.2 and 2.6.3 above must be attached to each claim made under PRS in order that TII can meet their own audit obligations.

All documentation supporting each grant claim, such as invoices and expenditure printouts as further detailed in Section 6, must be retained on file in the local authority for future audit.

**2.6.5 Advance grant claims / Payments**

Advance drawdown of grants shall only be permitted where agreed in advance with TII and in accordance with *DPER circular 13/2014. "Management of and Accountability for Grants from Exchequer Funds"*.

In exceptional circumstances, local authorities may be permitted to make an advance claim on PRS and for TII to pay grants in respect of expenditure yet to be incurred by the local authority subject to the following:

- Advance claims are restricted to land acquisitions and certain contract expenditure subject to approval, where the local authority is contractually committed and amounts claimed in advance are restricted to the value of the contract less retention (which may be claimed when paid to the contractor).
- Claims for advance payments require prior approval from TII.
- Advance payments received by local authorities should be accounted for in line with the local authority financial policies. Where placed on deposit or on short term investment, any interest earned should be communicated to TII and (a) remitted to TII or (b) credited to a national road project or greenway project nominated by the local authority (subject to the approval of TII).
- Advance payments must not be used for any other purposes other than the purpose for which the grant has been provided.
- Local authorities should not receive and process invoices for payment to the contractor, except where the payment is being made in accordance with the conditions of contract.
- If delays are encountered in the delivery of the contract, against which the advance claim was made, the local authority shall keep TII's Regional Manager or Senior Engineering Inspector updated.
- Should the final account for the contract be less than the amount paid in advance, surplus grants, including any interest earned, must be refunded to TII.

**3 CHARGEABILITY CRITERIA FOR TII GRANTS – IMPROVEMENTS**

The following section sets out the type of expenditure that may be considered eligible for TII grants and general conditions attaching thereto.

Eligible Activity / Expenditure (General)
<ul style="list-style-type: none"> <li>• Costs associated with the Procurement of Contracts.</li> <li>• Contract payments (ground investigations, topographical surveys, other surveys, etc.).</li> <li>• Fees paid to consultants appointed to undertake planning and design studies and associated tasks.</li> <li>• Costs arising from statutory procedures (preparation/publication of EIAR/CPO/MO/PRO, public consultation, oral hearings).</li> <li>• Payments relating to the acquisition of land / property for national road projects and greenway projects.</li> <li>• Costs associated with the construction of the project.</li> <li>• Costs associated with archaeology.</li> <li>• Residual costs associated with walking / cycling / PT connectivity / Asset Renewal.</li> <li>• Supervision costs for the delivery of the project.</li> <li>• Local authority head office staff costs (as set out in Sections 7.1, 7.2 &amp; 7.3).</li> </ul>

General Conditions
<ul style="list-style-type: none"> <li>Projects are developed / progressed in line with TII’s Project Management Guidelines, Project Managers’ Manuals, and all other relevant requirements (e.g. Transport Appraisal Framework, Infrastructure Guidelines, etc).</li> <li>The local authority, as contracting authority, should ensure contracts are procured in line with appropriate public procurement procedures and where appropriate approval for funding sought from TII for the tender value and contracts amendments.</li> <li>Expenditure should be reported on PRS under the correct claim / spend category.</li> <li>All payments are processed in line with contractual conditions and are approved and paid in line with local authority internal processes.</li> <li>All payments for local authority staff wages, salaries, travel, subsistence, sick pay, etc. are strictly in accordance with the relevant public sector requirements in force at the time of payment.</li> </ul>

### 3.1 Major Schemes & Minor Works: Planning and Design

Expenditure in relation to the planning and design of national road projects and greenway projects is eligible to be charged to TII grants as follows:

Table 2: Major Schemes & Minor Works: Planning and Design

Eligible Activity / Expenditure	Conditions
<p>Costs associated with the procurement of planning and design related contracts.</p> <p>Contract payments (ground investigations, topographical surveys, other surveys, etc.).</p> <p>Fees paid to consultants appointed to undertake planning and design studies and associated tasks.</p> <p>Costs associated with progressing projects through statutory procedures (preparation/publication of EIAR/CPO/MO/PRO, public consultation, oral hearings, etc.).</p> <p>Payments to landowners in respect of entering their land to undertake investigations. (E.g. ground investigations, topographical surveys, etc.)</p> <p>Legal Advisors – Costs incurred by local authorities in respect of legal advices received regarding the implementation of national road projects or greenway projects (e.g. administration, defending projects, legal challenges and statutory procedures).</p>	<p>Compliance with general conditions as set out in Section 3.</p> <p>Expenditure associated with Planning and Design shall be closed out no later than twelve months after the award of the main construction contract unless agreed in writing with the Regional Manager or Senior Engineering Inspector for the project. Costs associated with work done post award of the main construction contract shall not be charged to planning and design.</p> <p>Approval from TII is required when publishing an EIAR/CPO/MO/PRO or other documentation required, and issued to the competent authority, to acquire development consent.</p> <p>Payments to landowners relating to ground investigations, topographical surveys, other surveys, must be made in accordance with TII’s guidelines (Appendix 2: 9.1)</p> <p>Documented approval from TII must be obtained to fund costs of the legal advisors appointed to the project in line with TII’s notified thresholds or where the local authority seeks to make an appointment from a framework.</p> <p>Documented approval from TII must be obtained to fund any specific course(s) of action proposed or recommended.</p> <p>Legal advices to be made available to TII, when requested to do so.</p>

### 3.2 Major Schemes & Minor Works: Land and Property

Expenditure in relation to land and property for national roads and greenways projects is eligible to be charged to TII grants as follows:

Table 3: Major Schemes & Minor Works: Land and Property

Eligible Activity / Expenditure	Conditions
<p>Compensation paid to landowners for the acquisition of land / property acquired under Compulsory Purchase Order/Motorway Order/Protected Road Order (CPO/MO/PRO).</p> <p>Payments to landowners relating to the acquisition of land for greenway projects in line with the prevailing Code of Practice with respect to same.</p> <p>Compensation paid to landowner's for land / property acquired where land / property is acquired by agreement.</p>	<p>Compliance with general conditions as set out in Section 3.</p> <p>Approval from TII is required to serve the Notice to Treat. Payments made to landowners should include for commitments arising from the "Acquisition of Certain Lands for National Roads: Agreement between the Irish Farmers' Association (IFA) Transport Infrastructure Ireland (TII) and the Department of Transport (DOT)". This agreement is applicable from 1st January 2022 for term of six years to 31st December 2027.</p> <p>Approval of TII must be obtained where the value of the land being acquired in any one transaction is in excess of €100,000.</p> <p>Where land is acquired by agreement (i.e. where a CPO/MO/PRO is not prepared):</p> <ul style="list-style-type: none"> <li>• The acquisition of land by agreement must be approved by TII's Regional Manager or Senior Engineering Inspector having regard to the requirements of the project. The local authority must consult with the Land &amp; Property Services Section of TII with regard to developing a strategy for acquiring this land (e.g. engagement of valuers versus negotiation at local level) together with an estimate of the cost of acquisition of the individual plots.</li> <li>• The approval of TII is required on a case-by-case basis where the compensation proposed to be paid is in excess of €100,000 (including the cost of accommodation works) or in excess of 10% over the agreed estimated figure.</li> <li>• Documentation supporting the acquisition must be retained on file (i.e. valuations and correspondences).</li> </ul> <p>The requirements of any Code of Practice relating to the acquisition of land for greenway projects shall be considered, including payment forms and processes noted thereby.</p>
<p>Costs relating to arbitration / assessment associated with the acquisition of land / property acquired under Compulsory Purchase Order/Motorway Order/Protected Road Order (CPO/MO/PRO)</p> <p>Interest payable to landowners where the local authority serves Notice of Entry to a landowner and takes possession of the land.</p> <p>Fees paid to valuers, solicitors, etc. by the local authority and on behalf of landowners.</p> <p>Fees paid to landowner's valuers for negotiation of accommodation works.</p> <p>Fees paid to agronomists, etc. by the local authority and on</p>	<p>Compliance with general conditions as set out in Section 3.</p> <p>TII must be notified where the local authority is entering into the arbitration/assessment process. The approval of the TII Regional Manager or Senior Engineering Inspector is required prior to the payment of any costs, relating to the arbitration or assessment, to representatives of the local authority and the claimant.</p> <p>Interest on Land Acquisition must be calculated and accounted for in line with Section 80 of the Housing Act 1966, the IFA Agreement, and Revenue Commissioner requirements.</p> <p>Any payments must be in accordance with the rates approved by TII.</p>

Eligible Activity / Expenditure	Conditions
<p>behalf of landowners.</p> <p>Fees paid to specialist professional advisors (e.g. planners, engineers, bloodstock specialists, etc.) engaged by the local authority or landowners.</p> <p>Cost of accommodation works.</p>	<p>Where appropriate and with the prior approval of TII, a set fee rate may be paid, per landowner (where applicable), to landowner valuers / representatives where an Accommodation Works Agreement is completed and signed by both the local authority and the landowner.</p> <p>Where appropriate and with the prior approval of TII, a set fee rate may be paid, per landowner (where applicable), to landowner valuers / representatives for <u>standalone</u> roadbed acquisition cases where a Schedule of Commitments Agreement is completed and signed by both the local authority and the landowner.</p> <p>In instances where the acquisition requires both an Accommodation Works Agreement and a Schedule of Commitments Agreement the only fee payable will be for the Accommodation Works Agreement.</p> <p>Landowners must obtain prior written approval of the local authority for the engagement of any specialists (including the proposed working brief and the scale of the fees) and the approval of TII must be received prior to the local authority approving the engagement of any such specialists.</p> <p>Expenditure charged against this cost heading must be closed out as soon as practicable following the serving of the Notice to Treat. Any outstanding land costs at scheme closeout shall be notified in writing to TII's Regional Manager or Senior Engineering Inspector.</p> <p>Accommodation works should be developed and agreed as part of the compensation package and set out in the schedule attached to the contract between the landowner and the local authority. Where a monetary contribution from the landowner is required for the works being undertaken, the costs of the additional accommodation works may be chargeable subject to the local authority recovering the agreed contribution from the landowner. The amount due / received from the landowner must be addressed in line with requirements set out in Section 5.</p> <p>Where accommodation works are required, the approval of the TII Senior Engineering Inspector is required with regard to the general scope or specification of the overall accommodation works strategy.</p> <p>An agreement must be prepared by the Project Manager to record the accommodation works agreed with each landowner.</p> <p>Unless specific written approval is received from TII's Regional Manager or Senior Engineering Inspector to the contrary, no expenditure should be charged under land and property prior to the scheme being confirmed by the planning authority.</p>

### 3.3 Land and Property Expenditure Specifically Identified as Ineligible

While the purpose of this document is to provide information on eligible expenditure for national road grants and greenway grants, there are several areas where expenditure is ineligible for national roads grants and greenway grants, which include:

- The cost of any land / property in the ownership of any local authority which is acquired under CPO/MO/PRO or by agreement, for a national road project is ineligible for national road grants and for a greenway project is ineligible for greenway grants.
- Costs incurred by landowners prior to the CPO/MO/PRO being approved by the planning authority unless approved in advance by the TII Regional Manager or Senior Engineering Inspector or directed by the planning authority and approved by the TII Regional Manager or Senior Engineering Inspector.
- Compensation payments to landowners in respect of acts or omissions by local authorities or their agents for work undertaken on national roads projects or on greenway projects (e.g. damage caused by archaeological / site investigation contractors). Local authorities should, where possible, seek to recover such costs from their contractors.
- Where land is in the ownership of other local authorities, and a Section 85 Agreement is in place, costs associated with the purchase of this land is ineligible (by entering into a Section 85 Agreement, local authorities are effectively transferring their function to the other local authority).
- Any local authority internal costs relating to staff engaged (e.g. administration staff) in the acquisition / disposal of land / property for any national road project.

### 3.4 Major Schemes & Minor Works: Advance Works and Other Contracts

TII's Project Management Guidelines and Project Managers Manuals detail tasks or activities relating to advance works and other contracts for national roads and greenways projects.

Expenditure in relation to this work is eligible to be charged to TII grants as follows:

Table 4: Major Schemes & Minor Works: Advance Works and Other Contracts

Eligible Activity / Expenditure	Conditions
<p>Payments to contractors undertaking hedgerow and tree clearance, environmental works, temporary or permanent fencing, and site enabling works.</p> <p>Costs (including advance payments) associated with the temporary or permanent diversion of existing services / utilities such as Eircom or other telecoms utilities, ESB cables and pylons, or Bord Gáis transmission or distribution pipelines.</p> <p>Costs associated with relocation / diversion of existing Local authority / Uisce Eireann water and waste pipe networks and private water supply group schemes.</p> <p>Direct design costs incurred by third parties (e.g. ESB, Uisce Eireann and Bord Gáis) which are necessary for the execution or any planning permissions or consents required for diversion works.</p> <p>Costs associated with topographical proof survey.</p> <p>Costs associated with additional ground investigations.</p> <p>Cost associated with the design and supervision of advance works and other contracts.</p> <p>Costs associated with the crossing of a rail line in the ownership of Iarnród Éireann / CIÉ (e.g. additional insurances, costs associated with obtaining necessary approvals / agreements, advance bridge construction).</p> <p>Costs associated with licencing access / performance bonds in relation to Waterways Ireland, Bord na Mona, Coillte or other</p>	<p>Compliance with general conditions as set out in Section 3.</p> <p>The statutory body or service provider must have provided a cost estimate for the relocation of the services.</p> <p>The statutory body or service provider must have identified and documented reasonable licencing access / performance bond costs. Licencing access / performance bond costs shall be refundable to TII upon completion of works. Licencing access / performance bond costs shall be agreed with the Regional Manager and or Senior Engineering Inspector.</p> <p>Documented approval from TII must be obtained for any advance payments or payments on account made to the statutory body or service provider.</p> <p>Where advance payments or payments on account have been made to a statutory body or service provider, the local authority should ensure that a detailed breakdown of the costs incurred by the statutory body or service provider is provided. The local authority should ensure that any advance payments which are not subsequently expended by the statutory body or service provider are recovered from the statutory body or service provider and refunded to TII.</p> <p>Local authority water networks must be replaced on a like for like basis. Any element of betterment/enhancement requires approval of TII. Where contributions from any third parties are agreed with the local authority, income due / received must be accounted for as detailed in Section 5.</p> <p>The local authority should, at the earliest opportunity, and in consultation with the TII Structures Section enter into</p>

Eligible Activity / Expenditure	Conditions
<p>agency lands and infrastructure, as agreed with the TII Senior Engineering Inspector or Regional Manager.</p> <p>Costs associated with any other advance works contracts agreed with the TII Senior Engineering Inspector or Regional Manager.</p> <p>Costs of local authority direct labour where engaged on advance works for national roads or greenways projects.</p>	<p>negotiations with Iarnród Éireann/CIÉ in respect of putting in place a bridge agreement to facilitate the construction of the project.</p> <p>The local authority must:</p> <ul style="list-style-type: none"> <li>• Keep the relevant TII’s Regional Manager or Senior Engineering Inspector informed of the negotiations and issues arising.</li> <li>• Submit draft agreements to TII.</li> <li>• Obtain the written approval of TII prior to entering into agreements.</li> <li>• Provide signed copies of the agreement to TII.</li> <li>• Incorporate the conditions of the agreement into the project design.</li> </ul> <p>Seek approval of TII regarding amendments or changes to the requirements of the agreement.</p> <p>Documented approval from TII has been obtained by the local authority to undertake the project or specific tasks or activities within a project (e.g. setting out, fencing off and accommodation works) using the local authority’s direct labour force.</p>

### 3.5 Major Schemes & Minor Works: Archaeology

Activities associated with archaeological mitigation on national road schemes and greenway projects shall be undertaken in accordance with the provisions of TII’s Project Management Guidelines, associated Project Managers Manuals, and the Code of Practice for Archaeology (2017). Expenditure in relation to this work is eligible TII grants as follows:

Table 5: Major Schemes & Minor Works: Archaeology

Eligible Activity / Expenditure	Conditions
<p>Fees paid to consultants or professional advisors in respect of activities including:</p> <ul style="list-style-type: none"> <li>• Preliminary archaeological surveys and works undertaken to inform scheme design.</li> </ul> <p>Costs associated with the production of contract documents.</p> <p>Archaeological Stage (i) to (iv) services  Stage (i) Test Excavations and Surveys Services Requirements  Stage (ii) Pre-Excavation Services Requirements  Stage (iii) Excavation &amp; Post-Excavation Assessment Services Requirements</p> <p>Costs of archaeological monitoring construction works, and archaeological resolution of any archaeological sites found during construction.</p> <p>Costs associated with the dissemination of archaeological results (stage iv)(including exhibitions, research and publications (subject to the approval TII).</p>	<p>Compliance with general conditions as set out in Section 3.</p> <p>Archaeological expenditure proposals must be reviewed and approved by the TII assigned Project Archaeologist and notified to the TII Regional Manager or Senior Engineering Inspector.</p> <p>Archaeological consultants or professional advisors are procured in accordance with relevant National and EU requirements, using the form of contract approved by TII.</p> <p>The decision to procure archaeological services must be reviewed and approved by the TII assigned Project Archaeologist and notified to the TII Regional Manager or Senior Engineering Inspector.</p> <p>Approval from the TII Regional Manager or Senior Engineering Inspector for the appointment of archaeological consultants or professional advisors where the value of the contract exceeds TII’s notified thresholds.</p> <p>Payments to landowners relating to archaeological investigations are made in accordance with TII’s approved rates and TII guidelines.</p> <p>TII approval to fund any changes to the contract sum must be received in accordance with TII’s notified approval procedures and thresholds.</p>

Eligible Activity / Expenditure	Conditions
	<p>It will be necessary to obtain approval from TII to proceed with the tender and award of all archaeology contracts where the value of the contract exceeds TII’s notified thresholds.</p> <p>The approved budget for archaeological works must not be amended or expanded without the written approval of the TII Regional Manager or Senior Engineering Inspector.</p>

### 3.6 Major Schemes & Minor Works: Main Construction Contract

Expenditure in relation to this work for national road schemes and greenway projects is eligible for TII grants as follows:

Table 6: Major Schemes & Minor Works: Main Construction Contract-

Eligible Activity / Expenditure	Conditions
<p>Payments made to contractor in accordance with the conditions of contract.</p> <p>Costs of local authority direct labour where engaged on main construction works for national roads or greenways projects.</p>	<p>Compliance with general conditions as set out in Section 3.</p> <p>It will be necessary to obtain approval from TII to proceed with the tender and award of all main construction contracts where the value of the contract exceeds TII’s notified thresholds.</p> <p>A tender assessment report, Chief Executive’s Order and Recommendations, appropriate Business Case and supporting documentation must be submitted to TII prior to contract award.</p> <p>TII approval to fund any changes to the contract sum must be received in accordance with TII’s notified approval procedures and thresholds.</p> <p>The local authority must inform TII when entering into the dispute process and receive TII approval to fund the costs associated with the dispute process and the cost of any award made in favour of the contractor.</p> <p>Documented approval from TII has been obtained by the local authority to undertake the project or specific tasks or activities within a project (e.g. setting out, fencing off and accommodation works) using the local authority’s direct labour force.</p>

### 3.7 Construction Contract Expenditure Specifically Identified as Ineligible

While the purpose of this document is to provide information on eligible expenditure for TII grants, there are a number of areas where expenditure is ineligible for TII grants which include:

- Any claims and costs paid to the contractor associated with failure to acquire the necessary lands for the scheme. Local authorities must have acquired possession of all land / property required for the project prior to entering into contracts.
- Any additional costs relating to works completed for the benefit of third parties - During the construction phase of national road projects and greenway projects, additional works may be undertaken for the benefit of third parties (e.g. landowners or statutory service providers) or other sections of the local authority. Where these situations occur, costs associated with additional works (e.g. contract costs, design & supervision costs, claims for extension of time, claims for delay and disruption) are not chargeable against TII grants. TII approval is required to include these additional works within a national road improvement contract or greenway construction contract. Any such request for approval will include documented confirmation that the cost of these additional works will be fully funded from sources other than TII grants.
- Costs arising from unnecessary disputes and/or claims arising from the actions/ inactions of the Employer or ER:
  - TII, as the body with overall responsibility for the delivery of road infrastructure and the greenways programme, is mindful of both potential financial and time implications associated with disputes. With this in mind the Employer/ER should utilise all appropriate mechanisms to avoid unnecessary disputes. If, in the view of TII the



- actions/ inactions of the Employer/ER contributed to unnecessary disputes and/or contractor claims then TII will reserve its position when considering the appropriate contribution to the Employers costs on the project.
- Where legal advice is sought in relation to disputes / claims, the cost of such advice shall not be charged to the appropriate TII grant, unless the prior approval of TII’s Regional Manager was received to obtain such advice and, if requested by the Regional Manager, a copy of the advice was provided to TII.

### 3.8 Major Schemes & Minor Works: Construction Contract Supervision

Expenditure in relation to construction contract supervision on national road improvement and greenway projects is eligible for TII grants as follows:

Table 7: Major Schemes & Minor Works: Construction Contract Supervision

Eligible Expenditure	General Conditions
<p>Costs associated with local authority staff appointed (on-site) to supervise or monitor the construction of the project (e.g. salaries and travel and other expenses).</p> <p>Expenses associated with the appointment of site supervision staff to the project.</p> <p>Technical advisors appointed for the supervision or monitoring of the construction phase of the project.</p> <p>Fees of professional advisors appointed to provide contract advices or services to the local authority such as conciliators, arbitrators, legal advisors, etc.</p>	<p>Compliance with general conditions as set out in Section 3.</p> <p>The on-site staffing structure shall be agreed with TII.</p>

### 3.9 Major Schemes & Minor Works: Walking / Cycling / PT Connectivity / Asset Renewal

In accordance with TII’s Project Management Guidelines, the local authority may apply to TII to seek funding for works to the local road network and/or to the declassified national road. These works may include the provision of walking or cycling facilities or the provision of works to facilitate public transport connectivity. Works to the declassified national road may be required to renew the asset and leave it in reasonable condition. TII may provide a grant amount to the local authority to undertake such works. Expenditure in relation to this work is eligible for TII grants as follows:

Table 8: Major Schemes & Minor Works: Walking / Cycling PT Connectivity / Asset Renewal

Eligible Activity / Expenditure	Conditions
<p>Replacement of road signs on the old road network to amend speed limits and reroute national road traffic.</p> <p>Works to nominated roads where these works are deemed necessary to enable the safe and efficient operation of the national road network and are integral to delivering the road schemes objectives and development consent conditions and requirements.</p> <p>Necessary remedial works to nominated roads where these remedial works are deemed not to be the responsibility of the contractor.</p> <p>Contribution to repairs on declassified national roads and associated design fees.</p> <p>Emergency repairs on the greenway route (in exceptional circumstances).</p> <p>Emergency repairs on the residual network (in exceptional circumstances).</p> <p>Percentage for Art Scheme.</p>	<p>Compliance with general conditions as set out in Section 3.</p> <p>Approval from TII must be obtained to charge these works against national road grants based on the following:</p> <ul style="list-style-type: none"> <li>○ A submission to fund works under this cost heading must be prepared by the local authority and include details of the proposed works and cost estimates for the works.</li> <li>○ TII’s Regional Manager or Senior Engineering Inspector must review and approve the extent of the proposed works, prior to agreeing a value (capped grant / allocation) for the works in consultation with the local authority.</li> </ul> <p>Condition surveys of existing roads must be provided in the main contract.</p> <p>The local authority must inform the TII’s Regional Manager or Senior Engineering Inspector of any emergency works as soon as feasible. Approval for claiming such expenditure must be granted in advance of the local authority making this expenditure claim.</p>

Eligible Activity / Expenditure	Conditions
Measures to improve walking / cycling / public transport connectivity within or in the vicinity of the scheme.	Expenditure against this cost heading must be closed out within 18 months from the date of opening unless agreed in writing with TII's Regional Manager or Senior Engineering Inspector.

### 3.9A Signage & Ancillary Works, Refurbishment, Improvement Works

'Signage & Ancillary Works', 'Refurbishment', and 'Improvement Works' are three additional PRS cost headings applicable to the development of greenways only. These headings are to be utilised to cover works and grants issued under these headings. The local authority may apply to TII to seek funding under these headings for the advancement of major or minor greenway projects. Expenditure in relation to this work is eligible for greenway grants as follows:

Table 8A: Major Schemes & Minor Works: Signage & Ancillary Works, Refurbishment, Improvement Works

Eligible Activity / Expenditure	Conditions
<p>Provision, or replacement, or relocation, or refurbishment, or repurposing; of regulatory, directional, or wayfinding signage and ancillary works.</p> <p>Provision of ancillary greenway and rural cycleway infrastructure as outlined within TII DN-GEO-03047 (Rural Cycleway Design).</p> <p>Necessary refurbishment of improvement works, including provision of ancillary or functional infrastructure as necessary, to greenway or rural cycleway route.</p> <p>Contribution to refurbishment or improvement on greenway or rural cycleway route, including provision of ancillary or functional infrastructure as necessary, and associated design fees.</p> <p>Emergency refurbishment or improvement on the greenway or rural cycleway route (in exceptional circumstances).</p> <p>User experience enhancement works as necessary to greenway and rural cycleway routes.</p>	<p>Compliance with general conditions as set out in Section 3.</p> <p>Approval from TII must be obtained to charge these works against greenway grants based on the following:</p> <ul style="list-style-type: none"> <li>○ A submission to fund works under this cost heading must be prepared by the local authority and include details of the proposed works and cost estimates for the works.</li> <li>○ TII's Regional Manager or Senior Engineering Inspector must review and approve the extent of the proposed works, prior to agreeing a value (capped grant / allocation) for the works in consultation with the local authority.</li> </ul> <p>The local authority must inform the TII's Regional Manager or Senior Engineering Inspector of any emergency works as soon as feasible. Approval for claiming such expenditure must be granted in advance of the local authority making this expenditure claim.</p> <p>Payments made to contractors must be in accordance with the conditions of contract and certified for payment in accordance with the local authority's internal procedures.</p> <p>Expenditure against this cost heading must be closed out within 18 months from the date of opening unless agreed in writing with TII's Regional Manager or Senior Engineering Inspector.</p>

### 3.10 Pavement

Pavement works entail works identified as Pavement Asset Repair and Renewal in accordance with TII Standard AM-PAV-06049. Expenditure in relation to these works is eligible for TII grants as follows:

Table 9: Pavement

Eligible Activity / Expenditure	Conditions
<p>Fees and charges paid to consultants or service providers appointed to undertake work on annual resurfacing, pavement and minor works projects.</p> <p>Payments to contractors working on annual resurfacing pavement and minor works projects.</p>	<p>Compliance with general conditions as set out in Section 3.</p> <p>Projects are developed / progressed in line with relevant TII Publications (e.g. AM-PAV-06049, DN-GEO-03030, etc.) &amp; all other relevant requirements</p> <p>Documented approval from TII is required prior to award contracts in excess of TII's notified thresholds.</p>

<p>Costs of local authority direct labour where engaged on annual resurfacing, pavement, and minor works projects.</p> <p>Costs of resources used on annual resurfacing, pavement and minor works projects (e.g. plant hire, materials).</p>	<p>Payments made to the contractor must be in accordance with the conditions of contract and certified for payment in accordance with the local authority's internal procedures.</p> <p>TII approval to fund any changes to the contract sum must be received in accordance with TII's notified approval procedures &amp; thresholds.</p>
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### 3.11 Bridge Rehabilitation

Expenditure in relation to this work is eligible for TII grants as follows:

Table 10: Bridge Rehabilitation

Eligible Activity / Expenditure	Conditions
<p>Fees and charges of consultants or service providers appointed to undertake design / supervision work on bridge rehabilitation projects.</p> <p>Costs associated with site preparation and advance works.</p> <p>Costs associated with the supervision of construction.</p> <p>Payments to contractors appointed to undertake construction / repairs on bridge rehabilitation projects.</p> <p>Costs of local authority direct labour engaged on bridge rehabilitation projects.</p> <p>Costs of materials / resources used on bridge rehabilitation projects.</p> <p>The cost associated with the purchase of land / property for the purpose of bridge rehabilitation projects (e.g. compensation, valuer's fees, and legal fees).</p> <p>Works may include but are not limited to the following.</p> <ul style="list-style-type: none"> <li>○ Replacing expansions and deck joints.</li> <li>○ Repairing handrails and guardrails.</li> <li>○ Replacing bearings.</li> <li>○ Maintaining scouring protection systems.</li> <li>○ Concrete repairs.</li> <li>○ Repairs to brickwork, cladding, and fascia panels.</li> <li>○ Preservation of exposed timber.</li> <li>○ Tightening and replacing of nuts, bolts, washers.</li> <li>○ Maintenance / rehabilitation of abutments.</li> <li>○ Maintenance / rehabilitation of flap valves, tidal flaps, penstocks, head walls, aprons, and sluices.</li> <li>○ Maintenance / rehabilitation of gabions.</li> </ul>	<p>Documented approval from TII is required to award contracts in excess of TII's notified thresholds.</p> <p>Payments made to contractors must be in accordance with the conditions of contract and certified for payment in accordance with the local authority's internal procedures.</p> <p>TII approval to fund any changes to the contract sum must be received in accordance with TII's notified approval procedures and thresholds. Any such amendments must be in accordance with relevant National and EU requirements.</p> <p>An estimate of the cost of acquisition of individual plots must be forwarded for approval to the land acquisition unit of TII before negotiations with landowners /their valuers commences. See Section 3.2.</p>

### 3.12 Bridge Management

Expenditure in relation to this work is eligible for TII grants as follows:

Table 11: Bridge Management

Eligible Expenditure	General Conditions
<p>Fees and charges paid to consultants or service providers appointed to undertake work on bridge management projects.</p>	<p>Projects are developed / progressed in line with relevant TII Publications (e.g. AM-STR-06055) and all other relevant requirements.</p>

<p>Payments to contractors working on bridge management projects.</p> <p>Direct Labour and resource costs incurred by local authorities on bridge management activities.</p>	
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### 3.13 HD15 & HD17 Minor Works

HD15 & HD17 Minor Works projects undertaken on national roads may consist of the following:

Road Safety Remedial Measures	Signing and Lining	Safety Barrier	Right Turn Lane
Local Widening	Rumble Strips	Improve Sight Distance	High Friction Surfacing
Route Treatment	Mini Roundabout	Pedestrian and cycle facilities	Lighting
Forgiving Roadside Treatment	Self-Explaining Road Treatments	Ghost Driver Signs	Speed Warning Signs
Road Safety Inspections – Inspections and implementation	Road Safety Improvement Schemes	Traffic Calming Schemes	Traffic Calming Design
Traffic Calming Construction	Temporary Safety Measures Inspections	Inspection of Temporary Safety Measures associated with road works.	

Expenditure in relation to this work is eligible to be charged to TII grants as follows:

Table 12: HD15 & HD17 Minor Works Projects

Eligible Activity / Expenditure	Conditions
<p>Fees and charges paid to consultants or service providers appointed to undertake planning and design work on road safety projects.</p> <p>Costs of local authority staff associated with the implementation of Road Safety Inspections, with prior approval of TII Road Safety.</p> <p>Costs of local authority staff associated with the design of Road Safety Improvement Schemes with prior approval of TII Road Safety.</p> <p>Costs associated with site preparation and advance works.</p> <p>Payments to contractors appointed to undertake construction on road safety projects.</p> <p>Costs of local authority staff working on road safety projects through Direct Labour.</p> <p>Costs of materials used on road safety projects.</p> <p>Costs associated with the supervision of construction, including the costs of inspections of Temporary Safety Measures on roadwork projects sanctioned and/or procured by the local authority.</p>	<p>Projects are developed / progressed in line with relevant TII Publications (e.g. GE-STY-01022) and all other relevant requirements .</p> <p>Documented approval from TII is required to award contracts in excess of TII’s notified thresholds.</p> <p>Payments made to the contractor must be in accordance with the conditions of contract and certified for payment in accordance with the local authority’s internal procedures.</p> <p>TII approval to fund any changes to the contract sum must be received in accordance with TII’s notified approval procedures and thresholds. Any such amendments must be in accordance with relevant National and EU requirements.</p>

Eligible Activity / Expenditure	Conditions
Land costs, where the local authority is required to acquire land in respect of road safety projects. (See Section 3.2)	

### 3.14 Route Lighting Improvement

Expenditure in relation to this work is eligible to be charged to TII grants as follows:

Table 13: Route Lighting Improvement

Eligible Expenditure	General Conditions
Costs associated with improvements to route lighting located on the national road network (e.g. implementation of energy saving).	<p>Expenditure for route lighting improvements can only be claimed if the local authority received an allocation for route lighting improvement.</p> <p>Route lighting improvement costs cannot be claimed against route lighting or ordinary maintenance grants.</p> <p>Amounts for expenditure claimed must be supported by expenditure recorded in the local authority's financial system (i.e. invoices from the contractor undertaking the works).</p>

### 3.15 Environmental Works

Expenditure in relation to this work is eligible for TII grants as follows:

Table 14: Environmental Works

Eligible Expenditure	General Conditions
<p>Fees and charges paid to consultants or service providers appointed to undertake work on environmental projects.</p> <p>Payments to contractors working on environmental projects.</p> <p>Direct Labour and resource costs incurred by local authorities on environmental activities.</p>	<p>Projects are developed / progressed in line with relevant TII Publications (e.g. AM-STR-06055) and all other relevant requirements .</p> <p>Documented approval from TII is required to award contracts in excess of TII's notified thresholds.</p> <p>Payments made to the contractor must be in accordance with the conditions of contract and certified for payment in accordance with the local authority's internal procedures.</p> <p>TII approval to fund any changes to the contract sum must be received in accordance with TII's notified approval procedures and thresholds. Any such amendments must be in accordance with relevant National and EU requirements.</p>

#### 4 CHARGEABILITY CRITERIA FOR TII GRANTS - MAINTENANCE

The following section sets out the expenditure that may be considered eligible for national road grants for each project type within the maintenance category, provided certain conditions have been met.

Eligible Activity / Expenditure (General)
<ul style="list-style-type: none"> <li>Contract payments.</li> <li>Direct labour costs.</li> <li>Cost of materials.</li> <li>Cost of Council plant / external plant hire.</li> </ul>
General Conditions
<ul style="list-style-type: none"> <li>All maintenance defects should be logged, tracked and managed through the TII Geo App/Defects Management system and applications for supplementary maintenance grants made through the DMS. It is recognised that applications for funding are based on estimates and therefore any variance within +/-10% of the estimate shall be met through the ordinary maintenance allocation. Costs in excess of this +/-10% should be discussed with the TII Network Management Inspector.</li> <li>In all cases where deterioration to road markings, studs and delineators is evident, the local authority should log these defects on the TII Geo App for remedial works to be undertaken by contractors appointed by TII. – see Note 1 below</li> <li>In all cases sign defects shall be logged on the TII Geo App for notification to TII’s sign and delineation team. The replacement and repairs will be carried out under TII’s framework contracts where not previously undertaken by the Local Authority. See Note 1 below.</li> <li>Expenditure should be reported on PRS under the correct claim / spend category. For expenditure categorised as ‘Other’, an explanation shall be appended to the claim.</li> <li>Route lighting inventory must be maintained and kept up to date and available for submission to TII in a specified format where required.</li> </ul>

##### 4.1 Ordinary Maintenance Expenditure

Local authorities are required to undertake works in relation to the maintenance of the national road network in accordance with guidelines issued by TII and relevant legislation in force

Expenditure in relation to this work is eligible for national road grants as follows:

Table 15: Ordinary Maintenance

Eligible Activity / Expenditure	Conditions
<p><b>Minor Pavement Maintenance</b></p> <ul style="list-style-type: none"> <li>Minor patch repairs.</li> <li>Joint / Crack Sealing.</li> <li>Potholes.</li> </ul>	<p>Costs are eligible where they relate to the hire of a road sweeper for cleaning the carriageway and gullies or where a periodic litter pick is organised for a route / section of a route. (Routine (daily / weekly) street cleaning of towns and villages is not eligible)</p>
<p><b>Verge/Median Maintenance</b></p> <ul style="list-style-type: none"> <li>Hedge Cutting.</li> <li>Grass Cutting.</li> <li>Weed Control.</li> <li>Sight line vegetation removal.</li> </ul>	<p>Costs associated with maintenance / repair of footpaths on a like for like replacement using standard concrete or asphalt concrete materials are eligible. Repairs incorporating aesthetic or decorative materials are only eligible where the pre-existing footpaths comprised of such materials.</p>
<p><b>Road Sweeping and Litter Removal</b></p> <ul style="list-style-type: none"> <li>Sweeping carriageway and gullies.</li> <li>Removal of litter from carriageway footpaths, verges, medians and landscaped areas</li> </ul>	<p>Costs for the maintenance of boundary fences should only be charged if fence maintenance is the responsibility of the road authority under the terms of the TII / IFA agreement. Costs for maintenance and renewal of vehicle restraint</p>

Eligible Activity / Expenditure	Conditions
<p><b>Footpath Repairs</b></p> <ul style="list-style-type: none"> <li>• Footpath and hard shoulder repairs.</li> </ul> <p><b>Landscape Areas, Roundabouts, and Trees</b></p> <ul style="list-style-type: none"> <li>• Maintenance of embankments and cuttings.</li> </ul> <p>See Note 2 below with regards to roundabouts</p> <p><b>Fencing &amp; Walls.</b></p> <ul style="list-style-type: none"> <li>• Minor repair and maintenance of fences and walls.</li> </ul> <p><b>Drainage Systems</b></p> <ul style="list-style-type: none"> <li>• Maintenance of road drains and drainage inlets, other than drains which are the responsibility of the landowners.</li> </ul> <p><b>Emergency Works</b></p> <ul style="list-style-type: none"> <li>• Attendance at accidents, flooding etc.</li> </ul> <p><b>Other</b> (e.g. mammal resistant fencing and noise barriers).</p> <p><b>Traffic lights</b> - Running costs associated with powering traffic lights located on the national road network. Costs associated with the repair, or maintenance of traffic lights located on the national road network.</p>	<p>systems ( safety barriers ) are not included in this cost heading and are the subject of a separate VRS program.</p> <p>Costs claimed under the “other” category must be supported by explanatory documentation and appended with the claim to PRS.</p>
<p>Note <sup>1</sup>Signs and Lines - The maintenance and replacement of signs and lines, by the road authority in emergency situations is eligible.</p> <p>Note <sup>2</sup> Roundabouts - Where a roundabout has been completed / installed or currently exist on a national road, eligible costs will be restricted to maintaining the roundabout to the condition in which it was installed or its current condition.</p> <p>Should a local authority decide to landscape / beautify a roundabout, any additional costs will not be eligible for grant funding, except where approval from TII has been obtained to fund the additional costs. Costs considered ineligible may include:</p> <ul style="list-style-type: none"> <li>• Any design / construction / landscaping costs (internal or external) associated with amending the layout / aesthetics of the roundabout, from those previously existing / installed as part of a national road scheme / project.</li> <li>• Cost relating to the on-going maintenance of the roundabout, following such amendment to the layout / aesthetics of the roundabout.</li> </ul>	

#### 4.2 Ordinary Maintenance Expenditure Specifically Identified as Ineligible

Costs associated with repair to damage or compensation paid to any third party as a result of routine maintenance or repair works carried out by the Local Authority are ineligible.

### 4.3 Winter Maintenance

TII’s Winter Service Manual sets out the requirements with regard to winter maintenance activities including frost gritting, snow clearing, purchase of materials and plant maintenance.

Table 16: Winter Maintenance

Eligible Expenditure	General Conditions
<p>Labour costs incurred by local authorities in undertaking winter maintenance activities on national roads.</p> <p>Costs incurred by local authorities for the haulage of salt from TII depots to the local authority depot.</p> <p>Operational costs incurred by local authorities for plant used (internal and external) in undertaking activities for winter maintenance on national roads.</p> <p>Where winter maintenance equipment has been purchased with documented approval from TII, the local authority should ensure that no machinery yard hire charges for use of the equipment are charged against national roads grants. In cases where TII has grant aided equipment, only costs associated with the routine repair (not upgrade) and maintenance of this equipment will be considered eligible for national road grants.</p> <p>Costs incurred by local authorities in respect of paying duty engineer allowances to engineering staff for monitoring TII’s IceNet System.</p> <p>Attendance by engineering staff at TII approved training courses and seminars specifically relating to winter maintenance.</p> <p>Purchase of computer equipment (e.g. laptops) for use in monitoring winter maintenance.</p> <p>Routine repairs and maintenance to winter maintenance equipment not purchased with the aid of national road grants but used on national roads.</p> <p>Cost of winter maintenance arrangements involving working for other local authorities.</p>	<p>Where costs of materials / salt are being charged to national roads grants, audit trail evidence must be available in order to confirm the use of the materials / salt on national roads.</p> <p>Conditions for external plant hire costs and charges for use of (non-Authority funded) local authority owned plant set out in Section 8.2 of Appendix 1 must be fulfilled in respect of internal or external plant hire charges.</p> <p>Duty allowances are payable in accordance with rates approved by TII.</p> <p>In circumstances where salt is being procured on a national basis by TII, separate purchase of salt by a local authority for use on national roads shall not be eligible to be charged against national roads grant, except with the prior approval of TII.</p> <p>Conditions for purchase of equipment (including requirements for documented approval from TII) set out in Section 8.2 of Appendix 1 must be fulfilled in respect of equipment purchased for use in winter maintenance activities.</p> <p>Repairs and maintenance costs for plant and equipment purchased with the aid of national road grants may be considered eligible for national road grants, provided written approval was obtained from TII for the original purchase and the plant and equipment has been used exclusively on national road projects.</p> <p>Where arrangements exist between local authorities to undertake winter maintenance activities on the national road network, the local authority undertaking the maintenance should ensure that separate expenditure codes are maintained to record costs and invoicing of costs to the other local authority. No costs associated with the work should be charged to national road grants by the local authority undertaking the work.</p> <p>Expenditure associated with winter maintenance on national roads must be reported on PRS under the correct claim/spend category.</p>

#### Capital Purchases and Repairs

Purchase and / or repair of equipment for winter maintenance of national roads, including salt spreaders and snow blades, shall be subject to documented approval from TII’s Winter Service Manager. The road authority shall comply with all relevant public procurement guidelines in the purchase of such equipment.

Expenditure on the construction and / or improvement or maintenance of salt storage facilities shall be subject to prior approval. The procurement of contractors for all such works shall be in accordance with the Capital Works Management Framework of the Department of Finance.

Recoupment of expenditure by TII shall be on the basis of submission of appropriate invoices / engineer’s certificates as relevant.



#### 4.4 Route Lighting

Expenditure in relation to this work is eligible to be charged to national road grants only up to the amount allocated by TII as follows:

Table 17: Route Lighting

Eligible Expenditure	General Conditions
<p>Costs associated with powering route lighting located on the national road network.</p> <p>Costs associated with the repair, or maintenance of route lighting located on the national road network.</p>	<p>Expenditure for route lighting can only be claimed if the local authority received an allocation for route lighting. Route lighting costs cannot be claimed against ordinary maintenance grants.</p> <p>Amounts for maintenance expenditure claimed must be supported by expenditure recorded in the local authority's financial system (i.e. invoices from the contractor undertaking the repairs). Where costs are apportioned the basis of the apportionment must be as follows:</p> <ol style="list-style-type: none"> <li>I. The percentage charged to national road maintenance grants is based on the actual number of lights located on the national road network in the area of jurisdiction.</li> </ol>

#### 4.5 Route lighting Expenditure Specifically Identified as Ineligible

Expenditure relating to the energy efficient upgrades and all associated replacement costs shall be deemed to be improvement costs are therefore ineligible as maintenance costs. (Local Authorities should contact their TII inspector to discuss funding for such costs)

#### 4.6 Bridge Maintenance

Expenditure in relation to this work is eligible for national road grants as follows:

Table 18: Bridge Maintenance

Eligible Expenditure	General Conditions
<p>Bridge Maintenance activities relate to routine maintenance and include:</p> <ul style="list-style-type: none"> <li>• Vegetation Clearance</li> <li>• Cleaning and maintenance of drainage systems</li> <li>• Pavement sweeping</li> <li>• Minor parapet and mesh repairs</li> <li>• Minor masonry repointing works</li> <li>• Cleaning bearing shelves, bearings and movement joints</li> <li>• Cleaning, maintaining and minor repairs to soffits.</li> <li>• Cleaning and repairing to access pits.</li> <li>• Maintenance of weepholes</li> <li>• Touch up painting as required</li> <li>• Repairing anti-bird mesh</li> <li>• Sealing of minor cracks</li> <li>• Maintenance and clearance of waterways</li> </ul> <p>More significant works activities are addressed under bridge rehabilitation.</p>	<p>The conditions for eligibility set out in this document must be adhered to.</p> <p>Expenditure associated with bridge maintenance must be reported on PRS under the correct claim/spend category.</p> <p>Contractors appointed to undertake maintenance tasks or activities are procured in accordance with National and EU requirements.</p>

## 5 PROJECT INCOME/RECEIPTS

In some situations, non-grant income may be generated on projects / activities funded by TII.

### 5.1 Types of Non-Authority Grant Income/Receipts

Examples of non-grant income which may arise on national road projects or greenway projects include, but are not limited to:  
Land and Property income:

- Proceeds from land / property disposals;
- Rental / leasing income arising from land or property acquired using TII grants;
- Income generated from the disposal of materials or harvesting of crops on land acquired using TII grants;
- Interest earned on local authority solicitors' client account; and
- Income arising from monies held on deposit where advance drawdown was approved by TII.

Other:

- Compensation received by the local authority in respect of insurances relating to damages arising from incidents on the national road network or greenway routes;
- Contributions from third parties such as adjoining landowners, statutory undertakers, etc, relating to change orders issued on projects;
- Disposal of equipment purchased with TII grants;
- Payments from other local authorities in respect of work undertaken on their behalf where the relevant expenditure was charged against maintenance grants (e.g. winter maintenance arrangements);
- Sale of Environmental Impact Assessment Reports (EIAR) or other project documentation;
- Refunds received from staff members (e.g. mobile phones);
- Amounts received from the Department of Social and Family Affairs (e.g. maternity benefit, sick pay); and
- Development levies.

### 5.2 Treatment and Accounting for Income/Receipts

When non-grant income is received it should be credited to the national road project or greenway project to which it relates and addressed in the following manner:

- Where a project is live (i.e. has a current allocation), grant claims shall be adjusted as outlined in Section 2 of this document.
- Where the project is finished (i.e. does not have a current grant allocation) a refund shall be made to TII.

### 5.3 Issues Related to Land/Property Receipts

As indicated above there are a number of ways in which non-grant income could be generated from land and property related transactions. Issues relating to these transactions are outlined below.

#### Land/Property Disposals

Land / property acquired for national road projects or greenway projects which becomes surplus to the requirements of the project should be notified to TII and a strategy prepared for the disposal of the surplus property. Disposal strategies may include:

- **Disposal of the land / property on the open market (by auction or tender) or to adjoining landowners where restricted access / limited commercial value.** Incidental costs of disposal (e.g. valuers and solicitors' fees) may be charged to the relevant national road project or greenway project where the project is live and has an allocation, or where finished the disposal costs are offset against the proceeds and the net proceeds refunded to TII.
- **Transfer of the land to adjoining landowners.** This occurs where as part of their original acquisition agreement the local authority agrees to transfer the land to an adjoining landowner on completion of the project. Where agreements provide for surplus land/property to be transferred to adjoining landowners, the costs associated with these transfers can be charged directly to the relevant project. Where the agreement provides for the landowner to pay for the value of the land transferred or an agreed contribution, the amount received from the landowner should be addressed as outlined above.
- **Retention or transfer of the land / property to other sections within the local authority (e.g. Housing).** Where a local authority wishes to retain the land / property for use in their roads / other sections this requires agreement with TII's land section and an appropriate price / refund agreed.
- **Retention of the land for possible road or greenway related use (including biodiversity and sustainability**

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**initiatives).** The implementation of this strategy requires prior approval of TII.

**Rental/Leasing Income**

In cases where land / property acquired for a national road project or greenway project generates rental or lease income, the proceeds from these rentals or leasing agreements must be addressed as outlined above.

**Income from Disposal of Crops or Materials**

Where land / property acquired for a national road project or greenway project generates commercial activity (e.g. crops or harvesting such as timber or grains) from which the local authority can derive income, the local authority should inform TII of the operational approach to be undertaken in dealing with this issue. Any income derived should be addressed as noted above.

**Income from Compensation Held in Solicitors' Client Accounts**

Where a solicitor, acting on behalf of the local authority, lodges landowner compensation payments to a client account (pending finalising of a land transaction), the local authority should ensure that any interest earned on such accounts is refunded to the local authority and that income received should be addressed as noted above.

**Income Arising from Monies held on Deposit**

Where a Local Authority earns interest from monies held on deposit relating to advance grant payments, interest received should be addressed as above.

## 6 SUPPORTING DOCUMENTATION

### 6.1 Expenditure Codes

Where TII provides a grant allocation a single job/project code should be set up in the local authority Financial Management System. Where multiple codes are used, an adequate audit trail must be maintained.

### 6.2 Supporting Documentation

Appropriate documentation must be available to support expenditure claimed against TII grants. TII's Financial Control Unit and other National and EU Bodies may conduct audits on grants paid by TII to local authorities. The documentation supporting the expenditure claimed may be sought in these audits to establish the eligibility of the expenditure for TII grants.

#### Requirements and Document Retention

In cases where conditions apply (e.g. approvals of TII to pursue a course of action or incur certain expenditure are required), documentation should be available for evidence such approval and all invoice, etc. should be in line with standard financial management practice and generally accepted audit trail requirements.

Documentation must be retained in accordance with the provisions of the local authority internal document management policies having regard to the National Retention Policy for Local Authority Records (published by the Local Government Management Services Board (2002)) and any legislative requirements.

In cases where inadequate supporting documentation or unsupported expenditure is identified, the relevant amounts may be considered ineligible for TII grants and a refund sought for the ineligible expenditure.

#### Guidance on Types of Supporting Documentation

In order to assist local authorities, an overview on the types of supporting documentation required by TII is provided below. This has been broken down as follows:

- Internal Expenditure: i.e. costs associated with works undertaken on national roads and greenway projects relating to the use of resources/services internal to the local authority (e.g. payroll, machinery yard and local authority stores). Supporting documentation for these costs may be generated from various systems in the local authority.
- External Expenditure: i.e. costs associated with works undertaken on national roads or greenway projects which have been purchased / procured from external sources (e.g. plant hire, materials and contract payments). Supporting documentation for these costs is generated from third parties' (i.e. supplier) systems.

Where any element of doubt exists as to the eligibility of expenditure or clarification is required, local authorities should contact TII's Regional Manager or Senior Engineering Inspector or TII's FCU for guidance.

### 6.3 Internal Expenditure

Details of internal expenditure items and the nature of supporting documentation required for such expenditure are provided below under the headings of:

- Salaries.
- Payroll.
- Overheads.
- Staff Travel & Subsistence (both vouched and on-site allowance).
- Transfers from the local authority's Machinery Yard.
- Issues from the local authority's Stores/Tar Account.
- Internal Transfers/Adjustments.

Table 19: Internal Expenditure

Internal Expenditure Item	Nature of Supporting Documentation
Salaries	<ul style="list-style-type: none"> <li>• Authority approval for the staffing structure for the project.</li> <li>• Chief Executive's orders appointing the staff to the project.</li> <li>• Information from the financial management system to support salary charges made to the project.</li> </ul>

Internal Expenditure Item	Nature of Supporting Documentation
Payroll / basic pay / wages	<ul style="list-style-type: none"> <li>• Charges made to TII grants for basic pay / wages and associated allowances should be supported by completed timesheets which record the work completed and the project / job on which the work was undertaken.</li> <li>• Whilst the layout / format of time sheets may vary throughout local authorities, supporting time sheets may contain the following information: <ul style="list-style-type: none"> <li>• Week number, week ending and period ending details.</li> <li>• Employee name, number, and grade details.</li> <li>• Rate of pay being applied.</li> <li>• Details of work undertaken (job description, job code, operation code and description of work undertaken).</li> <li>• Hours worked (recorded against each project / job code).</li> <li>• Overtime worked (broken down into time-and-a-half and double time recorded against each project / job code).</li> <li>• Any allowances being claimed.</li> <li>• Service record (recording days worked, sick leave, annual leave, bank holidays).</li> <li>• Signature of employee and supervisor approving the timesheet.</li> </ul> </li> <li>• Printouts from the local authority payroll system (e.g. Core) may also be required to support the hours charged to the project.</li> </ul>
Overheads	<ul style="list-style-type: none"> <li>• An Overhead charge of 38.5% may be applied, as a percentage, to the basic pay element of relevant road workers/non-officer grades.</li> <li>• An overhead of 11.5% may be applied to basic salaries of engineering staff (see 7.3).</li> </ul>
<p>Staff Travel &amp; Subsistence. There are two methods of claiming travel and subsistence namely:</p> <ul style="list-style-type: none"> <li>• Vouched expense claims.</li> <li>• On-site allowances paid to engineers specifically appointed to the project.</li> </ul>	<ul style="list-style-type: none"> <li>• Expenses claimed by officers using the local authority travel / subsistence expense claim system. Charging to projects should reflect the actual cost of the travel and subsistence undertaken against each project.</li> <li>• Staff employed or engaged in the on-site supervision of a project may be paid an annual allowance to cover expenses in respect of travelling on-site.</li> <li>• The amounts of these allowances are fixed by grade and the rates are approved by the Local Administration Personnel Department of the Department of Housing, Local Government, and Heritage.</li> </ul>
Transfers from the Local Authority's Machinery Yard.	<ul style="list-style-type: none"> <li>• Charges made to projects should be based on the number of hours/days the machinery/equipment is used on the project multiplied by the hourly/ daily hire rate of the machinery/equipment. Documentation should be available detailing the approved charge rates for plant and machinery for each year and for the use of the plant and machinery (i.e. timesheets).</li> <li>• Whilst the format of time sheets may vary, they should include the following information: <ul style="list-style-type: none"> <li>• Date of timesheet.</li> <li>• Description of the plant/machinery on hire.</li> <li>• Details of work undertaken.</li> <li>• Date of work.</li> <li>• Location(s) of work.</li> <li>• Nature of work undertaken.</li> <li>• Expenditure / chargeability code or description of project.</li> <li>• Signature of machine operator and supervisor approving the timesheet.</li> </ul> </li> </ul>

Internal Expenditure Item	Nature of Supporting Documentation
	<ul style="list-style-type: none"> <li>Chief Executive's Order approving hourly / daily charge rates.</li> </ul>
Issues from Local Authority Stores / Bitumen Account.	<ul style="list-style-type: none"> <li>Issues from local authority stores / bitumen account should be recorded on requisition forms. Whilst the format of requisition forms may vary, they should include the following information: <ul style="list-style-type: none"> <li>Sequential number of the form.</li> <li>Date of the form.</li> <li>Description and quantity of materials issued.</li> <li>Catalogue / product identification numbers.</li> <li>Chargeability code / project description.</li> <li>Signature of officer requisitioning and receiving the materials.</li> </ul> </li> </ul>
Internal Transfers / Adjustments.	<ul style="list-style-type: none"> <li>Transfers / adjustments may occur for reasons such as correcting errors (e.g. incorrect coding of expenditure), posting of inter-departmental charges, etc. An explanation for the transfer/adjustment should be included within the transfer journal. Where expenditure is transferred between national road codes or greenway codes an audit trail should be maintained to enable the original transaction(s) to be identified.</li> </ul>

#### 6.4 External Expenditure

Details of external expenditure items and an outline of the types of supporting documentation required for such expenditure is provided below.

Table 20: External Expenditure

External Expenditure Item	Nature of Supporting Documentation
<p>Invoices and Supporting Documentation from the Purchase to Pay Cycle should be provided where requested.</p> <p>Payments made to suppliers based on an invoice or other document of probative value should be matched with a purchase order and goods received or services received note and approved for payment.</p>	<ul style="list-style-type: none"> <li>The approved invoice and related purchase order and goods/services received note are the required supporting documentation for external expenditure items claimed.</li> <li>Detail of payment made to the supplier as required.</li> <li>Whilst the format/presentation of the supporting documentation varies, they should include: <ul style="list-style-type: none"> <li><b>Purchase Orders (PO):</b> <ul style="list-style-type: none"> <li>Date.</li> <li>PO reference.</li> <li>Description of material/service being ordered.</li> <li>Job/accounting code to which the order relates.</li> <li>Approval of authorised local authority personnel for the order.</li> </ul> </li> <li><b>Delivery Docket:</b> <ul style="list-style-type: none"> <li>Date.</li> <li>Purchase order reference.</li> <li>Delivery address recorded on docket.</li> <li>Description and quantity of materials / goods delivered.</li> <li>Signature by recipient accepting delivery as in order.</li> </ul> </li> <li><b>Invoice:</b> <ul style="list-style-type: none"> <li>Supplier name.</li> <li>Address of the local authority.</li> <li>Date.</li> <li>Purchase order and delivery docket reference.</li> <li>Description and quantity of goods / materials delivered / service delivered / hired plant. (Copies of these should be available).</li> <li>Numerical values - cost of materials / service, VAT charged, total of invoice.</li> </ul> </li> </ul> </li> </ul>

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External Expenditure Item	Nature of Supporting Documentation
	<ul style="list-style-type: none"><li>In cases where goods /services listed on an invoice are attributable to several projects, the actual cost applicable to each project should be charged to the relevant job code and the basis for charging appropriately documented.</li></ul>

## 7 LOCAL AUTHORITY ENGINEERING SUPPORT – B1.1 & E7

Local Authority Engineering Support charged to improvement (B.1.1) and greenways (E7) allocations<sup>1</sup> is addressed here. Local Authority Engineering Support may be charged to improvement (B.1.1) and greenways (E7) allocations depending on the work involved and may include:

- 7.1 Local authority salary costs.
- 7.2 Local authority payroll costs.
- 7.3 Travel and subsistence costs.
- 7.4 Consultants and professional advisors costs.
- 7.5 Other Costs.
- 7.6 NRO and PO costs.

Conditions governing the eligibility of these items are provided in this section. Section 7.7 deals specifically with eligible expenditure for running and administration of National Roads Offices and Project Offices.

Costs associated with staff working in greenway projects are **ineligible** to be charged to the Local Authority Engineering Support B1.1 grant allocations and shall be charged to Local Authority Engineering Support E7 grant allocations or individual greenway projects only.

### 7.1 Salaries

In relation to local authority salary costs, there are certain categories of salaried staff and costs of salaried staff that may be eligible for TII grants. The conditions for eligibility of these categories and costs are provided below.

#### 7.1.1 Categories of Salaried Staff

The following relates to categories of salaried staff that may be eligible for TII grants subject to specified conditions. Local authority staff may include permanent/temporary staff, acting up, seconded's, and contract staff.

N.B. Local Authorities must ensure that costs incurred in respect of local authorities' salaried staff are claimed against the appropriate Local Authorities Engineering Support PRS grant allocations (NRA Circular 12/2012). Staff salaries incorrectly claimed may be considered Ineligible and a refund may be required by TII.

Table 21: Categories of Salaried Staff

Eligible Categories of Salaried Staff	Conditions
<p>Costs associated with local authority staff (engineering and administration) appointed to provide on-site supervision of the construction of a national road project or greenway project.</p> <p>Costs of Project Liaison Officer.</p> <p>Costs associated with the appointment of a Project Liaison Officer.</p>	<ul style="list-style-type: none"> <li>• Approval from TII for the staffing structure and budget for the project/site office in respect of matters such as grades and numbers must be received. Any changes to the approved staffing structure (e.g. increase in numbers or changes in grades) requires approval from TII.</li> <li>• Staff must be appointed to projects on temporary contracts, the duration of which are subject to approval from TII.</li> <li>• The staff member must be appointed by Chief Executive's Order to supervise or administer the construction of a project or the position of Project Liaison Officer.</li> <li>• Where staff resign from their position, the approval of TII is required prior to the vacant position being filled.</li> <li>• Where staff are absent on paid leave (e.g. long term illness or maternity leave) replacement temporary staff may be appointed to the project, subject to approval from TII.</li> <li>• Salary structures and grades must be in accordance with relevant Departmental Circulars</li> </ul>

<sup>1</sup> Note that DoT Budget References C3.1.2 and/or C3.3 may be used instead of PRS Budget Reference B1.1 and DoT Budget Reference A4.1 may be used instead of PRS Budget Reference E7.



Eligible Categories of Salaried Staff	Conditions
Engineering Staff Employed in Roads Section / Head Office.	<ul style="list-style-type: none"> <li>Only where the staff member is engaged in the planning, design and supervision of a national road project or programme of works or a greenway project or programme of work within any of the TII Regions and the local authority submits a proposal to charge salaries to a project. The proposal must include the following information:               <ul style="list-style-type: none"> <li>Employee name.</li> <li>Employee grade and salary.</li> <li>Projects to which the proposed charge is to be made.</li> <li>Basis or percentage of proposed charge.</li> <li>Duration for the proposed charge.</li> </ul>               Documented approval from TII must be obtained to charge the employee's salary or portion of salary to the engineering support or project grant.             </li> </ul>
Staff on Secondment to national road projects or greenway projects.	<ul style="list-style-type: none"> <li>Where staff have been appointed to a national roads project or a greenway project on a secondment basis, costs paid by the local authority to which the employee is seconded are eligible for TII grants providing the conditions noted above for appointing staff to projects have been met.</li> </ul>

### 7.1.2 Categories of Salaried Staff Specifically Identified As Ineligible

While the purpose of this document is to provide information on eligible expenditure for TII grants, as part of their ordinary permanent establishment local authorities are required to maintain and fund from their own resources engineering and other staff to deal with the normal planning, design, and implementation of their annual roads programme, development of sustainable transport infrastructure, and development of community amenities. No part of the salaries or expenses of engineering and other staff from the head office, roads section or area offices are chargeable against TII grants, except when the condition above is met and documented approval has been received from TII.

The local authority must inform TII of any instance or circumstance where a member of temporary staff may achieve a Contract of Indefinite Duration arising during such employment. TII assumes no liability where this occurs or has occurred.

### 7.1.3 Costs of Salaried Staff that are Eligible

The following relates to costs of salaried staff, within the categories outlined above, which may be eligible for TII grants, subject to specified conditions.

Table 22: Eligible Salaried Staff Costs

Eligible Salaried Staff Costs	Conditions
Salaries.	<ul style="list-style-type: none"> <li>Salary and PRSI costs of eligible categories of staff are eligible TII grants where staff are charged as set out at 7.1</li> </ul>
Overhead Applied to Salaries.	<ul style="list-style-type: none"> <li>An overhead of 11.5% may be applied to the basic cost of salaries charged to national road projects or greenway projects where the local authority has an obligation to contribute towards the pension. This overhead is designed to contribute to costs associated with superannuation and spouses and children's pension schemes.</li> </ul>
Arrears of Salary and Allowances.	<ul style="list-style-type: none"> <li>Arrears of salary and allowances paid to local authority staff are eligible charges against TII grants provided the amount charged reflects the time spent by the employee working on the national road project or greenway project in the period to which the arrears apply.</li> <li>Documentation supporting the basis for such charges must be maintained by the local authority.</li> </ul>
Recruitment.	<ul style="list-style-type: none"> <li>Costs incurred by the local authority for the recruitment of staff (e.g. expenses for interview panels, room hire, medicals and advertisements) are eligible for TII grants providing supporting documentation is available and only where they relate to recruitment processes for eligible staff.</li> </ul>

Eligible Salaried Staff Costs	Conditions
Periods of Paid Leave	<ul style="list-style-type: none"> <li>• Where local authority staff, whose salary is eligible TII grants, are absent from their post for a period of time and the local authority has a legal liability to pay the employee during this period of leave (e.g. long term sick leave, maternity leave), these salary costs only are eligible for TII grants subject to the following: <ul style="list-style-type: none"> <li>○ The staff member was appointed and was working fulltime on-site or assigned to an NRO or PO with approval of TII.</li> <li>○ Amounts recovered by the local authority from the Department of Social and Family Affairs must be addressed in accordance with Section 5 of this document.</li> <li>○ Costs are eligible for the lesser of the duration of the absence or the duration of initial appointment as approved by TII.</li> <li>○ Replacement staff may only be chargeable where appointed to the position (on a temporary basis) with approval of TII.</li> </ul> </li> </ul>
Costs of Staff on Secondment.	<ul style="list-style-type: none"> <li>• Where staff are seconded from one local authority to another, the local authority from which the employee has been seconded should maintain a separate expenditure code into which all salary related costs for the staff member are charged. Amounts invoiced to the other local authority should be based on expenditure recorded in this code. Payments received from the other local authority should then be receipted to this code.</li> </ul>

#### 7.1.4 Categories of Staff Specifically Identified As Ineligible

While the purpose of this document is to provide information on eligible expenditure for TII grants, it should be noted that the area of salaries and expenses of officers employed within other sections of the local authority (e.g. planners, solicitors, administration and human resources) are ineligible charges against TII grants, except in exceptional circumstances and with approval from TII.

## 7.2 Payroll / Wages

Similar to salaried staff, in relation to local authority payroll costs, there are certain categories and costs relating to payroll that may be eligible for TII grants. The conditions for eligibility of these categories and costs are provided below.

### 7.2.1 Categories of Payroll / Waged Staff

The following relates to payroll that may be eligible for TII grants subject to specified conditions.

Table 23: Categories of Payroll

Eligible Categories of Payroll Staff	Conditions
<p>Direct Labour (Road Workers).</p> <p>Administration staff.</p>	<p>Local authority staff working on the construction of national road projects or greenway projects may be eligible TII grants in the following circumstances:</p> <ul style="list-style-type: none"> <li>• Documented approval from TII has been obtained by the local authority to undertake the project or specific tasks or activities within a project (e.g. setting out, fencing off and accommodation works) using the local authority's direct labour force.</li> <li>• An emergency situation which required prompt action by the local authority and attendance of its staff on-site (for example, attendance at RTC, etc.).</li> <li>• Administration staff form part of the staffing structure approve by TII.</li> </ul>

### 7.2.2 Costs of Payroll / Wages that are Eligible

The following relates to payroll cost, within the categories outlined above, which may be eligible for TII grants subject to specified conditions.

Table 24: Eligible Payroll Staff Costs

Eligible Payroll Staff Costs	Conditions
Payroll / Basic Pay i.e. basic pay, ER/ PRSI, overtime & Allowances) relating to work undertaken by local authority staff.	<ul style="list-style-type: none"> <li>The work undertaken must relate to a particular activity associated with the project. Amounts claimed must be supported by appropriate documentation (i.e. completed time sheets) and an audit trail must be demonstrated to substantiate the charge against national road projects or greenway projects.</li> </ul>
<p>Overheads applied to the basic pay element of wages charged against national roads projects or greenway projects.</p> <p>Overheads may be charged against national roads projects or greenway projects on the following basis:</p> <ul style="list-style-type: none"> <li>Applied to individual transactions at the time of making the charge. This is done through the application of the percentage overhead to basic pay charged against the national road project or greenway project.</li> <li>or</li> <li>A periodic charge to the project calculated on the basic pay charged against the project for a particular period.</li> </ul>	<ul style="list-style-type: none"> <li>An Overhead charge of 38.5% may be applied to the basic pay element of relevant road workers/non-officer grades only.</li> </ul>
Arrears of Payroll and Allowances.	<ul style="list-style-type: none"> <li>The amount charged must reflect the actual time spent by the employee working on the national road project or greenway project in the period to which the arrears apply. Documentation supporting the basis for the charge, must be maintained by the local authority. See Section 6.</li> </ul>

### 7.3 Travel & Subsistence

Certain travel & subsistence and staff expenses for the categories of staff listed at 7.1.1 and 7.2.1 above may be eligible for TII grants subject to the specified conditions.

Table 25: Travel & Subsistence

Eligible Expenditure	Conditions
On-Site Allowance -Payments made to engineering staff appointed to supervise the construction of national road projects and greenway projects.	<ul style="list-style-type: none"> <li>On-site allowances are paid in accordance with approved rates.</li> </ul>
Vouched Travel and Subsistence (off site). – Payments for off-site travel made to local authority staff appointed to supervise / administer national road projects and greenway projects.	<ul style="list-style-type: none"> <li>In respect of vouched travel and subsistence: <ul style="list-style-type: none"> <li>Travel must be undertaken in connection with duties on the project.</li> <li>Amounts charged against national road projects or greenway projects must be on an actual basis (i.e. the charge must reflect the actual travel undertaken on the national road project or greenway project).</li> <li>Processing of travel and subsistence claims must be in accordance with the local authority's internal procedures</li> </ul> </li> </ul>
Foreign Travel – Necessary costs associated with employees undertaking foreign travel.	<ul style="list-style-type: none"> <li>Approval must be obtained from TII for foreign travel related to a national roads project or greenway project.</li> </ul>
Attendance at Training Courses, Seminars - Costs incurred by local authority staff in attending Authority organised or approved courses and seminars.	<ul style="list-style-type: none"> <li>In respect of attendance at courses: <ul style="list-style-type: none"> <li>The employee must be working on or appointed to a national road project or greenway project.</li> <li>The nature and content of the course or seminar must have relevance and be of benefit to the national road project(s) or</li> </ul> </li> </ul>

Eligible Expenditure	Conditions
	<p>programme or the greenway project or programme to which the employee is being charged.</p> <ul style="list-style-type: none"> <li>• Documented approval from TII must be obtained for charging the expenditure.</li> <li>• Documentation obtained at the course or seminar must be made available to other employees in the organisation.</li> </ul>

#### 7.4 Consultants and Professional Advisor Costs

Consultant and Professional Advisor costs shall in the majority of cases be charged to the relevant specific project grant allocation. However, in exceptional circumstances, payments made to consultants and professional advisors appointed by local authorities to undertake work or studies which are not covered by a specific project grant allocation may be eligible for local authority engineering support grants. Examples of consultants appointed to national road projects or greenway projects include the following:

- Consulting engineers.
- Legal advisors.
- Specialists or professional advisors.
- Contractors appointed to undertake site investigations, survey contracts, advance works contracts, diversion of services and archaeology.

Information on eligibility of expenditure in these areas is provided below.

Table 26: Consultants and Professional Advisor Costs

Eligible Expenditure	Conditions
Consulting Engineers – Fees paid to consulting engineers appointed by local authorities to undertake work in areas such as the planning, design and supervision of national road projects or greenway projects.	<ul style="list-style-type: none"> <li>• Documented approval from TII must be obtained to fund costs of the consulting engineers appointed to the project in line with TII’s notified thresholds or where the local authority seeks to make an appointment from a framework.</li> <li>• Any amendments or changes to the fees payable, or to the services rendered by the consulting engineer which were not part of the original terms for their appointment require funding approval from TII in accordance with TII’s thresholds.</li> </ul>
Legal Advisors – Costs incurred by local authorities in respect of legal advices received regarding the implementation of national road projects or greenway projects (e.g. procurement, administration, supervision of contracts, defending projects and statutory procedures).	<ul style="list-style-type: none"> <li>• Documented approval from TII must be obtained to fund costs of the legal advisors appointed to the project in line with TII’s notified thresholds or where the local authority seeks to make an appointment from a framework.</li> <li>• Documented approval from TII must be obtained to fund the specific course(s) of action.</li> <li>• Legal advices to be made available to TII, when requested to do so.</li> </ul>
Legal Services (Land Acquisition)- Costs incurred by local authorities in respect of engaging legal service providers to assist in the land acquisition process.	<ul style="list-style-type: none"> <li>• Documented approval from TII must be obtained to fund costs of the service provider where the value of the contract exceeds TII’s notified thresholds.</li> <li>• Any amendments or changes to the fees payable or to the services rendered by the legal service provider require funding approval from TII in accordance with TII’s notified approval procedures and thresholds</li> <li>• Legal advices to be made available to TII, when requested to do so.</li> </ul>
Costs of specialist advisors appointed to national road projects or greenway projects to undertake specific activities (e.g. contract advisors, conciliators, and environmental specialists).	<ul style="list-style-type: none"> <li>• Documented approval from TII must be obtained to fund costs of the service provider where the value of the contract exceeds TII’s notified thresholds.</li> <li>• Any amendments or changes to the fees payable or to the services rendered by the legal service provider require funding</li> </ul>

Eligible Expenditure	Conditions
	<p>approval from TII in accordance with TII’s notified approval procedures and thresholds.</p> <ul style="list-style-type: none"> <li>Where non-routine issues arise, the local authority must inform TII at the earliest opportunity of the issues involved and obtain approval for expenditure.</li> </ul>
<p>Costs incurred by local authorities in respect of the appointment of contractors to undertake work such as investigations and studies on national road projects or greenway projects include the following:</p> <ul style="list-style-type: none"> <li>Site / ground investigations contracts.</li> <li>Topographical surveys.</li> <li>Aerial surveying.</li> <li>Archaeological investigation, (including associated surveys) and archaeological resolution services (including excavation, post excavation analysis, reporting and dissemination).</li> <li>Environmental studies (e.g. preparation of EIAR and attendance at public enquiry).</li> <li>Lighting, landscaping consultants.</li> </ul>	<ul style="list-style-type: none"> <li>Documented approval from TII must be obtained to fund costs of the service provider where the value of the contract exceeds TII’s notified thresholds.</li> <li>Any amendments or changes to the fees payable or to the services rendered by the legal service provider require funding approval from TII in accordance with TII’s notified approval procedures and thresholds.</li> </ul>
<p>Advance Works Contracts - Costs incurred by local authorities in respect of advance works undertaken on national road projects or greenway projects include the following:</p> <ul style="list-style-type: none"> <li>Hedgerow and tree clearance contracts.</li> <li>Fencing contracts (temporary and permanent).</li> <li>Site clearance or demolition contracts.</li> <li>Service diversions (e.g. group water schemes).</li> <li>Environmental contracts (e.g. relocation of badgers, bats).</li> <li>Archaeological contracts.</li> </ul>	<ul style="list-style-type: none"> <li>Documented approval from TII must be obtained to fund costs of the service provider where the value of the contract exceeds TII’s notified thresholds.</li> <li>Any amendments or changes to the fees payable or to the services rendered by the legal service provider require funding approval from TII in accordance with TII’s notified approval procedures and thresholds.</li> <li>Where non-routine issues arise, the local authority must inform TII at the earliest opportunity of the issues involved and obtain approval for expenditure.</li> </ul>

### 7.5 Other Improvement Costs

Other costs that may be eligible for TII grants in specified conditions include:

Table 27: Other Improvement Costs

Eligible Expenditure	Conditions
<p>Site office set up and administration costs such as:</p> <ul style="list-style-type: none"> <li>Running / operating costs (e.g. light; power; heat; rates; insurance) associated with the site office.</li> <li>Eligible labour costs (i.e. salary/payroll) associated with engineering and administration/staff appointed to the site office.</li> <li>Eligible travel and subsistence costs.</li> <li>Eligible training courses and seminars costs.</li> <li>Miscellaneous costs (e.g. postage, stationary, printing and courier) associated with the operation of the site office.</li> </ul>	<ul style="list-style-type: none"> <li>Approval from TII must be obtained to set up / fund the site office for a particular project.</li> </ul>

Eligible Expenditure	Conditions
<p>Plant Hire Costs. Costs incurred by local authorities for hiring plant used in undertaking work on national road projects and greenway projects.</p>	<ul style="list-style-type: none"> <li>The work on which the plant is being used must relate to a particular task or activity associated with a national road project or greenway project.</li> <li>Amounts charged to the project must be supported by appropriate documentation (e.g. plant time sheets) and a sufficient audit trail must be demonstrated.</li> <li>Where plant is on long term hire and costs are apportioned across a number of projects, the basis of apportionment must be recorded and appropriate.</li> </ul>
<p>Transfers from the Local Authority's Machinery Yard</p> <ul style="list-style-type: none"> <li>Local Authority Plant Charges for the use of local authority owned plant when undertaking work on national roads or on greenway projects.</li> </ul>	<ul style="list-style-type: none"> <li>The work undertaken must relate to a task that has been undertaken along a national road or greenway and is consistent with the grant being claimed.</li> <li>Amounts claimed must be supported by appropriate documentation (i.e. completed time sheets) and a sufficient audit trail must be demonstrated.</li> </ul>
<p>Purchase of equipment (e.g. cameras, GPS systems, portacabins, VMS and surveying equipment), phones, iPads, and site office computer &amp; office equipment.</p>	<ul style="list-style-type: none"> <li>Approval from TII must be obtained for the initial equipment budget for set up of the site office (if costs are not provided for in the construction contract).</li> <li>Where equipment has been purchased with the aid of TII grants, local authorities should ensure that under no circumstances are subsequent charges for use of this equipment (i.e. internal hire / charge rates) charged against national road projects or greenway projects. Only charges associated with the upkeep or maintenance of this equipment will be considered eligible for TII grants.</li> </ul>
<p>Machinery Operating/ Maintenance Costs. Costs incurred by local authorities for operating or repairing externally hired plant and machinery.</p>	<ul style="list-style-type: none"> <li>The hired plant must have been used for work on a national road project or a greenway project. Where costs are apportioned and charged to national road projects and greenway projects, the basis of apportionment should be supported by appropriate documentation.</li> <li>Costs should be based on the actual cost of repairs or fuel used.</li> </ul>
<p>Machinery Operating/ Maintenance Costs incurred by local authorities for operating or repairing equipment funded TII grants (e.g. salt gritters).</p>	<ul style="list-style-type: none"> <li>Approval of TII must have been obtained with regard to the original purchase.</li> <li>The plant and equipment must have been used exclusively on national road projects and greenway projects.</li> <li>Costs should be based on the actual cost of repairs or fuel used.</li> </ul>
<p>Issues from Local Authority Stores/ bitumen Account.</p> <p>Costs incurred by local authorities for materials used on national road projects or greenway projects.</p> <p>Materials may be charged against national road project or greenway project on the following basis:</p> <p>Materials delivered direct on site - the cost of these materials are chargeable to the project.</p> <p>Materials ordered for use solely on a national road project or greenway project delivered to a depot or stores or area office. Only the cost of</p>	<ul style="list-style-type: none"> <li>The materials used on the project must be appropriate to the particular task / activity being undertaken.</li> <li>Amounts claimed must be supported by appropriate documentation (e.g. invoice and delivery docket or stores requisition order) and a sufficient audit trail must be in place to confirm use on a national road project or greenway project.</li> <li>In the case of materials delivered to local authority stores or an area office and re-issued to projects, the basis of the charge to the project should be supported by appropriate documentation.</li> <li>The basis for any overhead / stores mark-up charged should be available.</li> </ul>

Eligible Expenditure	Conditions
these materials are considered eligible for national road grants and greenway grants, i.e. overhead / stores mark-up is not eligible for national road grants and greenway grants.	
Financial Payments. Charges arising from transactions such as cross border transactions are eligible for TII grants (e.g. foreign exchange).	<ul style="list-style-type: none"> <li>The original transaction to which payment applies must be eligible for TII grants.</li> </ul>
Annual Charges or Membership Fees. Costs incurred by local authorities for the annual charges or membership fees for organisations such as the Local Government Computer Services Board, Ordnance Survey mapping costs and the Institute of Public Administration.	<ul style="list-style-type: none"> <li>The project to which the cost is being charged must have directly benefited from the service provided and such benefit can be demonstrated.</li> <li>Approval of TII was provided to charge such item.</li> <li>Where costs are apportioned, the basis of apportionment must be appropriate and supporting documentation available.</li> </ul>
Inter Departmental Transfers. Costs associated with work completed by other departments within the local authority (e.g. Parks Department) may be eligible TII grants.	<ul style="list-style-type: none"> <li>The project to which the cost is being charged must have directly benefited from the service provided and such benefit can be demonstrated.</li> <li>A separate accounting / expenditure code must be maintained by the charging department to record the expenditure being charged to TII grants.</li> <li>Documentation supporting the amount transferred must be available including details to identify the specific transactions to which the expenditure relates.</li> </ul>

## 7.6 Other Improvement Costs Specifically Identified As Ineligible

While the purpose of this document is to provide information on eligible expenditure for TII grants, costs associated with the operation and maintenance of local authority headquarters and area offices are ineligible for TII grants.

## 7.7 National Road Offices and Project Offices

Conditions governing the eligibility of expenditure as outlined above apply to the administration of national roads projects and greenway projects through National Road Offices (NROs) and Project Offices (POs). There are however a number of issues that specifically relate to NROs and POs as follows:

Eligible costs. Conditions applicable to these issues are provided in this Section.

### 7.7.1 NRO and PO Eligible Costs

Costs incurred by local authorities in respect of the administration of national roads projects and greenway projects through NROs and POs that are eligible for TII grants include:

Table 28: NRO and PO Eligible Costs

Eligible Expenditure	Conditions
Accommodation Costs - Costs incurred by the rental or lease of premises in which the NRO or PO are located.	<ul style="list-style-type: none"> <li>An agreement must be entered into between TII and local authorities for setting up the NRO or the approval of TII must be received for the establishment of the PO.</li> <li>The approval of TII is obtained prior to entering into the rental or lease agreement for the property concerned.</li> <li>Where lease agreements are due for renewal, the local authority must consult with TII prior to negotiating or entering into any new rental or lease agreement.</li> <li>A copy of the signed rental or lease agreement must be provided to TII.</li> </ul>

Eligible Expenditure	Conditions
<p>Costs incurred by the NRO or PO for the purchase or upgrade of computer and office equipment.</p>	<ul style="list-style-type: none"> <li>Where the local authority is purchasing, replacing or upgrading computer hardware or software in NROs or PO's the following conditions must be met: <ul style="list-style-type: none"> <li>Single items of office equipment (e.g. fax machines and photo copiers) may be purchased up to the value of €1,000 (VAT exclusive). Where the value of this equipment exceeds this threshold, approval from TII is required.</li> <li>Where equipment is being replaced, old equipment must be disposed of in an environmentally friendly manner. Disposal costs are considered eligible where the original cost of the equipment was funded from TII grants.</li> <li>Where equipment is disposed of in a manner which generates income, this should be addressed as outlined in Section 5 of this document.</li> <li>Adequate insurance cover must be in place.</li> <li>A register / log should be maintained of the equipment purchased.</li> </ul> </li> </ul>
<p>Operating / Administration Costs of the NRO or PO. Costs associated with the operation or administration of NROs and POs including salary &amp; payroll costs associated with engineering &amp; administration staff appointed to the NRO &amp; PO, recruitment costs &amp; travel and subsistence costs.</p>	<ul style="list-style-type: none"> <li>The conditions for the eligibility of salary / payroll / travel costs are outlined in Sections 7.1, 7.2 and 7.3.</li> <li>Costs are in accordance with the approved Business Case for the NRO or PO.</li> </ul>
<p>Payments to consultants and contractors procured through the NRO or PO.</p>	<ul style="list-style-type: none"> <li>The conditions outlined in Section 7.4 apply.</li> </ul>
<p>Utilities costs associated with the operation and maintenance of NROs and POs (e.g. electricity, security, maintenance and repairs).</p>	<ul style="list-style-type: none"> <li>The costs incurred must be directly related to the building or premises in which the NRO or PO is located. The service must have been provided to the NRO or PO.</li> </ul>
<p>Other costs (e.g. postage, stationery, printing and courier) associated with the operation of the NRO or PO.</p>	<ul style="list-style-type: none"> <li>The costs incurred must be directly related to the operation or administration of the NRO or PO.</li> <li>The materials, goods or services must have been delivered to the NRO or PO.</li> <li>The materials / goods or services must be consistent with the requirements for management of national roads and greenway projects.</li> </ul>
<p>Subscription costs of NROs to relevant organisations (e.g. Barbour EHS).</p>	<ul style="list-style-type: none"> <li>Membership must be compatible with the project/programme requirements.</li> </ul>
<p>Professional Institution membership fees (maximum of one) for NRO and PO staff.</p>	<ul style="list-style-type: none"> <li>Membership must be relevant to the work of the NRO or PO on National Road and Greenway Projects and is approved by the TII Regional Manager.</li> </ul>
<p>Attendance at Training Courses, Seminars - Costs incurred by NRO and PO staff in attending Authority organised or approved courses and seminars.</p>	<p>In respect of attendance at courses:</p> <ul style="list-style-type: none"> <li>The nature and content of the course or seminar must have relevance and be of benefit to national road projects or programmes or greenway projects or programmes.</li> <li>Documented approval from TII must be obtained for charging the expenditure.</li> <li>Documentation obtained at the course or seminar must be made available to other employees in the NRO or PO (and to TII upon request).</li> </ul>
<p>Further Education Courses - Costs (or an agreed contribution) associated with staff undertaking third level courses.</p> <p>Where internal regulations provide a claw back mechanism (e.g. if the employee leaves the employment of the local authority within a specific period of time and is required to</p>	<p>In respect of further education courses:</p> <ul style="list-style-type: none"> <li>The nature and content of the third level course must have relevance and be of benefit to national roads and greenways projects or programmes.</li> <li>Documented approval from TII must be obtained.</li> <li>The expense must have been approved for funding in accordance with the local authority's internal regulations.</li> </ul>



Eligible Expenditure	Conditions
reimburse the local authority), the amount recoverable (pro rata) should be credited to the NRO Support (Improvement) allocation.	<ul style="list-style-type: none"> <li>The course must be provided by a University or other recognised educational institution or professional body and lead to a recognised qualification.</li> </ul>

Staff and administration costs incurred by NROs and POs should be charged to a separate expenditure code and claimed from TII against the specific 'NRO / PO Support (Improvement)' PRS allocation.

## 8 APPENDIX 1 – MAINTENANCE EXPENDITURE THAT OCCURS ACROSS A NUMBER OF PRS HEADINGS

Some types of expenditure occur across several PRS maintenance headings.

Information on eligible costs and conditions governing the eligibility of these items is provided in this Appendix. While this information has been prepared with reference to maintenance expenditure, it equally applies to all national road grant categories.

Costs associated with maintenance grants have been categorised based on the source of the resources used and hence the source of supporting documentation as follows:

- **Internal Costs:** Costs associated with works undertaken on national roads which derive from use of resources/services internal to the local authority (e.g. payroll, machine yard and local authority stores). As such, supporting documentation for these costs is generated from systems in the local authority.
- **External Costs:** Costs associated with works undertaken on national roads which have been purchased / procured from external sources (e.g. plant hire materials and contract payments). Supporting documentation for these costs is generated from third party (i.e. supplier) systems.

### 8.1 Internal Costs

Internal costs that may be considered eligible for TII grants are as follows:

Table 28: Internal Costs

Eligible Expenditure	Conditions
Salary Costs. Salaries and overhead costs associated with engineering staff engaged in duties relating to the maintenance of national roads (e.g. supervision) or design).	<ul style="list-style-type: none"> <li>• The approval of TII should be sought at the start of the year in respect of charging supervision or design salaries on the basis of either: <ul style="list-style-type: none"> <li>• An estimate of the time the engineer will be working on the supervision / design of national road maintenance activities.</li> </ul> Or  Actual time the employee was supervising/engaged in designing the national road maintenance activity (supported by timesheets). <ul style="list-style-type: none"> <li>• For the Local Authority Engineering support B.1.2 allocation, the approval of TII should be sought when requested through the submission of the standardised template. This will provide an estimate of the time and overheads required to undertake surveys using the Defects management system / Geo app on the national road network</li> </ul> </li> </ul>
PPE	<ul style="list-style-type: none"> <li>• For PPE equipment individual items charged are eligible provided they relate to a specific maintenance activity / job codes and are issued to the job via the local authority stores. The bulk purchase of equipment is ineligible</li> </ul>
Travel and Subsistence Engineering Staff.	<ul style="list-style-type: none"> <li>• Travel expenses paid to engineering staff are chargeable subject to the conditions set out in Section 7.3.</li> </ul>
Travel for the purposes of undertaking surveys on the Defects Management system - Geo app	<ul style="list-style-type: none"> <li>• Travel must be undertaken in connection with conducting geo app surveys (defects management system) and must be submitted and approved in advance on an annual basis using the standardised B.1.2 LA engineering support allocation form.</li> </ul>
Attendance at Courses conferences organised by TII	<ul style="list-style-type: none"> <li>• The only cost eligible relate to staff attendance at TII organised seminars / conferences.</li> </ul>
Local Authority Payroll Costs. Basic pay, PRSI, overtime and allowances relating to work undertaken by the local authority staff.	<ul style="list-style-type: none"> <li>• Payroll costs may be charged providing the work undertaken relates to a maintenance task and was undertaken along a national primary or secondary route.</li> <li>• Amounts claimed must be supported by appropriate documentation (i.e. completed time sheets) and a sufficient audit trail must be demonstrated to substantiate the charge against national road projects.</li> </ul>
Overhead Applicable to Payroll.	<ul style="list-style-type: none"> <li>• Conditions for charging payroll overheads are outlined at Section 7.2.2.</li> </ul>

Eligible Expenditure	Conditions
Arrears of Payroll.	<ul style="list-style-type: none"> <li>Conditions for charging arrears of payroll are set out in Section 7.2.2.</li> </ul>
Travel and Subsistence Payroll Staff.	<ul style="list-style-type: none"> <li>Conditions governing the eligibility of travel and subsistence costs are set out in Section 7.3.</li> </ul>
Issues from Local Authority Stores.	<ul style="list-style-type: none"> <li>Conditions for charging materials/tar issued from the local authority stores are set out in Section 7.5.</li> </ul>
Local Authority Plant and Machinery.	<ul style="list-style-type: none"> <li>Conditions for charging local authority plant and machinery are set out in Section 7.5.</li> </ul>
Charging of Expenditure from Other Local Authority Departments (e.g. Landscaping).	<ul style="list-style-type: none"> <li>Criteria governing the eligibility of costs incurred by the local authority in respect of expenditure from other local authority departments are set out in Section 7.5.</li> </ul>

## 8.2 External Costs

External costs that may be considered eligible for TII grants are as follows:

Table 29: External Costs

Eligible Expenditure	Conditions
Materials. Costs incurred by local authorities for the purchase of materials for maintenance of national roads.	<ul style="list-style-type: none"> <li>Criteria governing the eligibility costs incurred by the local authority in respect of materials are set out in Section 7.5.</li> </ul>
Contract Expenditure – Costs paid by the local authority to contractors for maintenance work undertaken on national roads.	<ul style="list-style-type: none"> <li>Contractors must be appointed to undertake maintenance tasks or activities in accordance with conditions outlined in Section 7.4.</li> </ul>
Plant Hire.	<ul style="list-style-type: none"> <li>Criteria governing the eligibility of costs incurred by the local authority in respect of hiring external plant and machinery are set out in Section 7.5.</li> </ul>
Machinery Maintenance and Operating Costs.	<ul style="list-style-type: none"> <li>Criteria governing the eligibility of costs incurred by the local authority in respect of repairing and operating plant and machinery are set out in Section 7.5.</li> </ul>
Purchase of Equipment. Costs incurred by the local authority in the purchase of equipment (e.g. lawnmowers, 40ft containers and variable message signs) may be eligible for national road maintenance grants in exceptional cases.	<ul style="list-style-type: none"> <li>Criteria governing the eligibility of equipment costs incurred by the local authority are set out in Section 7.5.</li> </ul>
Financial Payments.	<ul style="list-style-type: none"> <li>Criteria governing the eligibility of costs incurred by the local authority in respect of financial charges are set out in Section 7.5.</li> </ul>
<p>Costs Associated with Maintenance Agreements entered into with Iarnród Éireann. Costs associated with maintenance agreements entered into with Iarnród Éireann for the maintenance of railway crossings on national primary and secondary routes are split into two categories:</p> <p>Costs associated with agreements entered into prior to 01/01/1997. These costs are eligible for national roads grants.</p> <p>Costs associated with agreement entered into after 01/01/1997. These costs may be eligible for national road maintenance grants.</p>	<ul style="list-style-type: none"> <li>Consultation with TII should be undertaken prior to entering into agreements with Iarnród Éireann which may have financial consequences in respect of national roads. Where local authorities have entered into agreements post 01/01/1997 the conditions of these agreements should be submitted to TII in support of any claim being made</li> <li>In all cases local authorities should ensure costs are invoiced on an annual basis by Iarnród Éireann and these costs are supported by appropriate documentation prior to payment by the local authority.</li> <li>In situations where agreements exist between local authorities and Iarnród Éireann for Iarnród Éireann to pay the local authority for maintenance work the local authority undertakes in areas such as on the approaches to bridges, the costs incurred by the local authority are not chargeable against national road maintenance grants.</li> </ul>
Design Related Costs. In exceptional circumstances the local authority may be required to undertake design related activities for national road maintenance projects.	<ul style="list-style-type: none"> <li>Documented approval from TII must be obtained prior to the local authority undertaking any design related activities.</li> <li>The criteria governing the eligibility of these costs are set out in Section 7.1.1.</li> </ul>

Eligible Expenditure	Conditions
Land Purchase Compensation. The cost associated with the purchase of land / property for the purpose of national road maintenance (e.g. compensation, valuer's fees and legal fees).	<ul style="list-style-type: none"> <li>Approval from TII must be received. To purchase land / property and the conditions outlined in Section 3.2 of this document apply.</li> </ul>
Operational and maintenance Costs of Roadside Equipment. Costs associated roadside equipment located on the national road network (e.g. traffic counters).	<ul style="list-style-type: none"> <li>The costs must be charged to national road projects on an appropriate basis. Where costs are apportioned, the basis of apportionment must be supported by appropriate documentation.</li> </ul>
Annual Maintenance Agreements. Costs incurred by the local authority in respect of annual maintenance agreements (e.g. traffic light maintenance) are eligible for national road grants	<ul style="list-style-type: none"> <li>Costs must be charged to national road projects on a sound basis such as the number of traffic lights on national roads as a percentage of the total number of lights covered in the contract.</li> <li>Where costs are apportioned, the basis of apportionment must be supported by appropriate documentation.</li> </ul>
Annual Charges / Membership Fees.	<ul style="list-style-type: none"> <li>Eligible costs incurred by local authorities for annual charges and membership fees are set out in Section 7.5.</li> </ul>
Purchase of Street Furniture - Costs incurred by the local authority in replacing street furniture installed on national roads (e.g. seating, litter bins, lighting columns)	<ul style="list-style-type: none"> <li>The street furniture must be replacing furniture previously installed on a national road construction project which was funded by TII (e.g. landscaped areas and lay-bys).</li> </ul>
Maintaining Landscaped Areas - Costs incurred by the local authority for maintaining landscaped areas.	<ul style="list-style-type: none"> <li>The landscaped area must have been included in a national road construction project funded by TII (e.g. landscaped areas and lay-bys).</li> </ul>

### 8.3 Expenditure Specifically Identified as Ineligible

While the purpose of this document is to provide information on eligible expenditure for national road grants, there are a number of areas where expenditure has been identified as ineligible for TII grants which include:

- **Periods of Downtime.** Labour costs associated with periods of downtime (e.g. annual leave, bank holidays, sick leave and other leave) are ineligible for national road maintenance grants. Such costs are provided for through the application of an overhead to the basic pay element chargeable against TII grants.
- **Special Payments to Staff.** Payments made to local authority staff for items such as gratuities, ex-gratia payments and compensatory payments are ineligible for TII grants.
- **Christmas Payroll.** Advance payments made to local authority staff covering the Christmas period which are based on estimated time inputs are ineligible for national road maintenance grants. These costs should be charged to a holding code. Once actual time inputs over the Christmas period have been established, actual costs may be charged against national roads maintenance grants.
- **Administration Staff.** As part of their ordinary permanent establishment local authorities are required to maintain and fund from their own resources administration staff to deal with the normal planning, design and administration of their roads department and area offices. As such, the staff costs incurred by the local authority for this function are ineligible for national road maintenance grants.
- **Office and Computer Equipment.** Costs incurred by the local authority for the acquisition of items of office and computer equipment (e.g. photocopiers, computers and computer software) are ineligible for national road maintenance grants except where documented approval from TII has been obtained (e.g. computers for winter maintenance activities).
- **Administration / Overheads.** Administration overhead costs incurred by the local authority in the administration of their roads department and area offices (e.g. rent, stationery and ESB charges) are ineligible for TII grants.
- **Area Office Overheads.** Costs incurred by local authorities in respect of the operation of area offices and depots are ineligible for TII grants.
- **Application of Percentage Add-ons / Overheads.** With the exception of the application of an overhead to basic pay (see above), the application of any overhead or percentage add-on to grants claimed from TII is ineligible for TII grants.
- **Public Liability Insurance Premiums.** Costs incurred by the local authority for premiums paid for public liability insurance are ineligible for national road maintenance grants.
- **Prompt Payment Interest.** Interest payments made by the local authority relating to the late payment of accounts are ineligible for TII grants.

- **Festival/Event Litter Picking and Road Sweeping.** Costs incurred by local authorities in respect of the removal and sweeping of litter from national roads are eligible for maintenance grant funding where the activity is undertaken in a target manner across a length of a particular route. However, the following costs are ineligible for national roads maintenance grants:
  - Costs incurred by local authorities for “clean up” of towns and villages following events (e.g. parades, fairs and festivals).
  - Costs incurred by local authorities for daily/weekly street cleaning of towns/villages.
- **Payments to Tidy Town or Other Committees.** Payments made to organisations such as Tidy Town Committees and local action groups are ineligible for national road maintenance grants.
- **Landscaped Areas in Towns and Villages.** Costs associated with maintaining landscaped areas in towns and villages located adjacent to national road are ineligible for TII grants.
- **Planters.** Costs incurred by local authorities in installing planters on the national route (e.g. on light columns) are ineligible for TII grants.
- **Street Furniture.** Costs associated with the installation of new street furniture in towns and villages located on a national route or the betterment of existing furniture (e.g. replacing existing lighting columns with decorative columns) are ineligible for national road maintenance grants except in exceptional circumstances and with the approval of TII.
- **Travel and Subsistence**
- **purchase of Equipment**
- **Betterment / installing equipment where not previously installed.**

Where any element of doubt exists as to the eligibility of expenditure or clarification is required, local authorities should contact TII’s Regional Manager or Senior Engineering Inspector, or TII’s FCU for guidance.

## 9 APPENDIX 2 EXTRACTS FROM REFERENCE DOCUMENTS

### 9.1 TII Approval Thresholds to fund Award of Contracts and Contract Amendments

Specific approval is required from TII to fund the following:

- Service Contracts where the contract value at award (inclusive of VAT) is €100,000 or greater
- Works Contracts where the contract value at award (inclusive of VAT) is €200,000 or greater
- All Contract Amendments on contracts where TII have approved funding for the Contract Award

### 9.2 Payments to Landowners for Site Investigation Works (applicable to national road and national and regional greenway projects only).<sup>2</sup>

Description	Rate Applicable (effective 1 <sup>st</sup> January 2024)
Boreholes	€200
Probes (per 30m x 50m Grid)	€150
Trial Pits	€500
Double Trial Pits	€1,250
Boreholes with Standpipes	€500
Survey Control Points (fenced)	€500
Piezometer	€275

### 9.3 Payments to Landowner for Archaeological Testing (applicable to national road and national and regional greenway projects only).

Description	Crop Loss	Disturbance	Total / CPO Per Acre
	Rate Applicable (effective 1st January 2024)		
<b>Grassland</b>			
Dairy	€650	€550	€1,200
Dry stock & Maize	€650	€200	€850
<b>Cereals</b>			
Winter Wheat	€575	€200	€775
Other cereals (incl. spring wheat, barley, oats, peas and beans)	€475	€200	€675
<b>Other Crops / Land Use</b>	Assessed on a case-by-case basis		

### 9.4 Land Valuer Payments (applicable to national road and national and regional greenway projects only).

Description	Rate Applicable (effective 1 <sup>st</sup> January 2022) excluding VAT
Compensation payable (excluding goodwill payment / accommodation works) is less than or equal to €1.5m	2.5%
Compensation payable (excluding goodwill payment / accommodation works) is greater than €1.5m but less than or equal to €3m	2.5% on first €1.5m+ 1.5% on the balance
Compensation payable (excluding goodwill payment / accommodation works) is greater than €3 but less than or equal to €4.5m	2.5% on first €1.5m+ 1.5% on next €1.5m+ 1.00% on the balance
Compensation payable (excluding goodwill payment / accommodation works) is greater than or equal to €4.5m	2.5% on first €1.5m+ 1.5% on next €1.5m+ 1.00% on next €1.5m+ 0.75% on the balance

<sup>2</sup> Site Investigation and Archaeological testing rates have been revised for both national roads and national and regional greenways and new payment rates as outlined in Tables 9.3 & 9.4 are applicable from January 2024.

Description	Rate Applicable (effective 1 <sup>st</sup> January 2022) excluding VAT
Minimum Professional Fee payable per legal interest to be acquired (excl. Roadbed only cases)	€2,000 for national road projects. (€1,650 for national and regional greenways)
Set Professional Fee in relation to standalone Roadbed only cases	€1,000 for national road projects. (€650 for national and regional greenways)
Set Professional Fee for negotiation and completion of signed Accommodation Works Agreement.	€1,000 for national road projects. (€650 for national and regional greenways)
Set Professional Fee for completion of signed Schedule of Commitments Agreement (standalone Roadbed only cases)	€500 for national road projects. (€350 for national and regional greenways)

The Minimum Fee and Set Professional Fee rates as set out in tables 9.4 above and 9.5 below (Not applicable to commission-based fee rate elements) will be subject to (first) adjustment on 31 May 2026 and (subsequent) adjustment every two years from 31 May 2026 in line with the movement in the SPPI Index (SPP02: Services Producers Price Index Quarterly) published by the Central Statistics Office Ireland (or any successor or replacement thereto from time to time). Should the SPPI Index record a downward adjustment during the relevant adjustment period then the Fee rates will remain unchanged. Any movement in Fee rates as a result of the (first) adjustment and (subsequent) adjustments will be confirmed either by way of TII Circular at the relevant time and / or included in a subsequent revision of the Chargeability of Expenditure to Transport Infrastructure Ireland (TII) Grants publication.

#### 9.5 Professional Fees – Solicitors (applicable to national road and national and regional greenway projects only).

Description	Rate Applicable (effective 1 <sup>st</sup> January 2022) excluding VAT
Compensation payable (excluding goodwill payment / accommodation works) is less than or equal to €1.5m	1%
Compensation payable (excluding goodwill payment / accommodation works) is greater than €1.5m	1% on first €1.5m+ 0.5% on the balance
Minimum Professional Fee payable per legal interest to be acquired.	€1,500 for national road projects. (€1,250 for national and regional greenways)
Set Professional Fee in relation to standalone Roadbed only cases	€750 for national road projects. (€500 for national and regional greenways)

#### 9.6 Interest on Land Acquisition paid (applicable to national road and national and regional greenway projects only).

Description	Rate Applicable (effective 1 <sup>st</sup> Sept 2007)
Interest must be calculated net of the Goodwill payment provided for in Clause 7 of the DOT/TII/IFA Agreement of December 2023.	
Interest must be calculated on a daily basis from the date of entry* to the date the transfer closes at a fixed rate (local loans fund rate applicable on the date of entry) as follows:	
	$\frac{\text{Compensation (excluding Goodwill Payment)} \times \text{Interest Rate} \times \text{Number of days}}{365}$
In paying this interest, the local authority must calculate and remit to the Revenue Commissioners, income tax on the interest payable to the landowner at the standard rate (Schedule D).	

Local authorities should put in place a process to record the actual date of entry on to the land acquired under CPO. Such a process could be a register recording dates of entry (supported by relevant documentation e.g. photos date and Time stamped evidencing entry on to the land) or issuing letters confirming the date possession is taken.

## 10 APPENDIX 3 GUIDELINES AND CIRCULARS

For the latest Guidelines and Circulars please see TII Website.

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





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