



Roscommon County Council

**Public Spending Code
Quality Assurance Report**

**Year ended
31st December 2024**

submitted to

**The National Oversight
and
Audit Commission (NOAC)**

on

30th May 2025

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1. Introduction

Circular 13/13: The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service - Standard Rules & Procedures was issued in September 2013 implementing a comprehensive set of expenditure appraisal, Value for Money requirements and related guidance covering all public expenditure.

In July 2019 the Public Spending Code (PSC) was amended to update the central technical references and economic appraisal parameters in the Code. In December 2019 the Public Spending Code was further amended as it applies to capital expenditure, updating the Guidelines for the use of Public Private Partnerships and consolidating PSC guidance on the website of the Department of Public Expenditure and Reform (which can be found at: <https://www.gov.ie/en/publication/public-spending-code/>)

The requirements in the PSC are based on employing good practices at all stages of the expenditure life cycle. Every organisation needs to assure itself that the expenditure practices it employs are of an acceptable standard, that it consistently maintains these standards and if there are deficiencies that they are identified and addressed. Departments and other public service organisations also need to assure themselves that the expenditure practices employed by organisations reporting to them and to whom they may provide funding are of an appropriate standard.

Local Authorities and all bodies in receipt of public funding are obliged to comply with the requirements of the Code. Each Local Authority is required to complete a self-assessment, PSC Quality Assurance Process and publish an annual report which is signed by the Chief Executive. The PSC was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. Local Authority sector specific Guidance Notes V.4, were prepared and updated by the CCMA Finance Committee in February, 2021, following agreement with Department of Public Enterprise and Reform(DPER). The primary changes in this version of the Guidance notes are:

- Revision to the Project Lifecycle
- Revision to the Capital Checklists No. 2 and No. 6.
- Replacement of Project Inventory to align with DPER version

2. Project Lifecycle

The Project Lifecycle refers to the series of steps and activities which are necessary to take the proposal from concept to completion and ex-post project evaluation. Projects vary in size and complexity but all projects can be mapped to the following project lifecycle structure. There are six stages in the lifecycle. The current version of the PSC Guide reflects a revised lifecycle which better aligns with the realities of project delivery. Previous guidance was focused primarily on the economic appraisal of capital projects. The updated PSC Guide maintains the focus on appraisal but broadens to highlight the importance of rigorous project preparation, earlier engagement with aspects of design and delivery, more informed approaches to costing and fuller consideration of risk. There is also a greater focus on affordability and financial feasibility. Finally, the revised lifecycle will facilitate better central monitoring of public investment delivery and alignment with the Investment Projects and Programmes Tracker:

1. Strategic Assessment
2. Preliminary Business Case
3. Final Business Case (including design, procurement strategy and tendering)
4. Implementation
5. Review
6. Ex-Post Evaluation

3. Quality Assurance Reporting Requirements

The PSC sets out a number of reporting requirements at the various stages of the Expenditure Life Cycle of a project or programme. This paragraph addresses the reporting requirements associated with the Quality Assurance element of the code only. Under the PSC public bodies are required to establish an internal, independent, quality assurance procedure involving annual reporting on how organisations are meeting their Public Spending Code obligations. This current obligation involves a 5 step process as follows:

- **Step 1** - Draw up inventories of projects/programmes at the different stages of the Project Life Cycle. The person responsible for the Quality Assurance process should be satisfied that they have a full and complete inventory.
- **Step 2** - The Organisation should publish summary information on its website of all procurements in excess of €10m, related to projects in progress or completed in the year under review. A new project may become a “project in progress” during the year under review if the procurement process is completed and a contract is signed.
- **Step 3** - Complete the 7 checklists contained in the PSC. Only one of each checklist per Local Authority is required. Checklists are not required for each project/programme. The QA process for verifying the accuracy of responses on the checklist is based on a sample of projects/programmes and is Step 4 of the process.
- **Step 4** - Carry out a more in-depth check on a small number of selected projects/programmes.
- **Step 5** - Complete a short summary report for the National Oversight and Audit Commission (NOAC). The report, which will be generated as a matter of course through compliance with steps 1-4, should be submitted by the end of May in respect of the previous calendar year.

4. Inventory of projects/programmes (Step 1 of QA Process)

The following section details the inventory of Roscommon County Council, compiled in accordance with the “Public Spending Code” requirements. The current and capital projects are categorised in the three stages:

- Expenditure under consideration
- Expenditure being incurred
- Expenditure completed or discontinued

The table at Appendix 1 lists a summary of the number of projects/programmes of the compiled inventory for Roscommon County Council. The table at Appendix 2 details the total inventory listing by anticipated cost and analysed by category and value.

Expenditure being considered

For the purpose of this report, Roscommon County Council has assumed the definition of “Being Considered” as covering all projects that were at the very early stages of inception and where no/very minimal monies have been incurred in progression of the concept/project with anticipated expenditure in excess of €0.5m

Expenditure being incurred

A summary of the inventory projects/programmes, incurring expenditure within the year in question with anticipated expenditure in excess of €0.5m

Expenditure completed or discontinued

Roscommon County Council has defined “recently ended” projects as those where the final account and retentions have been paid and the account is closed.

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

Summary details of all procurements (capital and current) where the value exceeds €10m are required to be published under a heading PROCUREMENT/PROJECT PROGRESS. The list must be published by 31st May each year and should include specified information for each project/procurement greater than €10m regardless of its status. All €10m + projects/procurements will remain on the list until they have been reported as completed.

Single Procurement in excess of €10 million

Roscommon County Council had no single procurement in excess of €10 million in place during 2024. The details to this effect have been uploaded to the Councils Website and can be accessed through the following link:

[Procurement over €10 million - Roscommon County Council](#)

The screenshot shows the Roscommon County Council website. At the top, there is a header with the council's logo, contact information, language selection options, and a 'My Online Services' button. Below the header is a navigation bar with links to Home, Notices, Events, Your Council, and Job Vacancies. The main content area shows a breadcrumb trail: Home > Your Council > Other Services > Finance > Procurement > Procurement over €10 million. On the left, there is a sidebar menu with links to Corporate Procurement Plan, Guidance Documents for Suppliers, Notice to Construction Contractors, Payment of Accounts, Procurement over €10 million (highlighted), and Public Spending Code Compliance. The main content area has a green header 'Procurement over €10 million' and a paragraph stating that procurements over €10 million will be published here. Below this, there is a list of links to PSC QA Reports for the years 2021, 2022, 2023, and 2024, each with a file size of 12.2 KB.

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Home > Your Council > Other Services > Finance > Procurement > Procurement over €10 million

Corporate Procurement Plan
Guidance Documents for Suppliers
Notice to Construction Contractors
Payment of Accounts
Procurement over €10 million
Public Spending Code Compliance

Procurement over €10 million

Procurements in Roscommon County Council of over €10 million will be published here, pursuant to the requirements of the Public Spending Code

- [PSC QA Report 2021 details of any single procurement in excess of €10 Million.xlsx \(size 12 KB\)](#)
- [PSC QA Report 2022 details of any single procurement in excess of €10 Million.xlsx \(size 9.6 KB\)](#)
- [PSC QA Report 2023 details of any single procurement in excess of €10 Million.xlsx \(size 12.2 KB\)](#)
- [PSC QA Report 2024 details of any single procurement in excess of €10 Million.xlsx \(size 12.2 KB\)](#)

The Quality Assurance report for 2024 can be found at the following link:

[Quality Assurance Reports - Roscommon County Council](#)

Single Procurement in Excess of €10 Million during 2024

Project Details	
Year:	2024
Parent Department:	N/A
Name of Contracting Body:	Roscommon County Council
Name of Project/Description:	N/A
Procurement Details	
Advertisement Date:	N/A
Tender Advertised in:	N/A
Awarded to:	N/A
EU Contract Award Notice Date:	N/A
Contract Price:	N/A
Progress	
Contract Award Date:	N/A
Start Date (under the contract):	N/A
Expected Date of Completion per Contract:	N/A
Spend in Year under Review:	€0
Cumulative Spend to End of Year:	€0
Projected Final Cost:	N/A
Value of Contract Variations:	€0.00
Date of Completion:	N/A
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	N/A
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	N/A

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

There are 7 Checklists and the purpose of the checklists is to provide a self-assessment overview of how compliant Roscommon County Council is with the PSC. As part of the process the following revised high level checklists have been completed:

Checklist 1: General obligations not specific to individual projects/programmes.

Checklist 2: Capital projects/programmes & capital grant schemes that were under consideration in the past year.

Checklist 3: New current expenditure under consideration in the past year.

Checklist 4: Capital projects/programmes & capital grants schemes incurring expenditure in the year under review.

Checklist 5: Current expenditure programmes incurring expenditure in the year under review.

Checklist 6: Capital projects/programmes & capital grant schemes discontinued in the year under review

Checklist 7: Current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	PMDS process facilitates requests for the delivery of job specific training. Specific guidance documents are available on various expenditure i.e. Roads and Housing projects. All staff with involvement in significant expenditure are aware of the requirements of the PSC, further PSC specific training should be considered across the organisation.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Some Business Units have provided training on the updated PSC i.e. relevant NRRO staff have received training on TII Project Appraisal Guidelines (PAG) which are aligned with the PSC. Further internal training would be beneficial. A Procurement Unit is in place and oversees all procurement.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	The relevant funding agencies guidance documents are aligned with the PSC
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	There is no project of this nature experiencing expenditure at this time
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes - Any previous recommendations arising from QA reports have been disseminated to the relevant personnel.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	All projects are progressed in line with funding agencies guidance documents and ongoing recommendations
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Some sanctioning authorities require ex post evaluation forms. Not all projects are at this stage, or at the value required for this step.

Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	NA	None
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Yes, based on sanctioning authorities requirement
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	Lessons learned are implemented on future projects.

* Checklist 1 was completed using checklist data from main expenditure Areas

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Design Consultants and contractor KPI set out
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	As required (dependent on funding stream)
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	Developments design in line with Government policies
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Capital appraisal reports completed for all projects
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	QS appointed for cost estimates. Abnormal costs included in cost estimates
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Design risk assessment completed. Employers Rep appointed to ensure quality and delivery.
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Value engineering implemented

			during design stages and reviewed during construction.
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	

**Checklist 2 was completed using checklist data from main expenditure Areas*

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	NA	
Q 3.2	Are objectives measurable in quantitative terms?	NA	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	NA	
Q 3.4	Was an appropriate appraisal method used?	NA	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	NA	
Q 3.6	Did the business case include a section on piloting?	NA	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	NA	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	NA	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	NA	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	NA	
Q 3.11	Was the required approval granted?	NA	
Q 3.12	Has a sunset clause been set?	NA	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	NA	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	NA	
Q 3.15	Have steps been put in place to gather performance indicator data?	NA	

**Checklist 3 was completed on the basis that there was no new current expenditure under consideration in the past year*

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	All projects are progressed in line with sanctioning authorities' guidelines and approval.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, TII Steering meetings
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, where appropriate, in line with relevant guideline documents
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes, in line with funding authorities requirements for each gate
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Programme and budget monitored throughout however some variations on projects
Q 4.7	Did budgets have to be adjusted?	2	Yes, but value engineering implemented to minimise any over expenditure
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes, change reviewed by design team QS and agreed as soon as possible.
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	No

Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes, projects reviewed during all design/construction stages
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, revised budget applications made as soon as possible after any cost increase
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No

**Check list 4 was completed using checklist data for the relevant expenditure codes*

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Corporate Plan, Annual Service Delivery Plan(SDP), Budgets & Monthly management reports
Q 5.2	Are outputs well defined?	3	Yes – SDP, KPI's, SLA's, PMDS, Budgets, Budget Monitoring, Grant requirements etc.
Q 5.3	Are outputs quantified on a regular basis?	3	Yes, if relevant
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, see 5.2
Q 5.5	Are outcomes well defined?	3	Yes, where relevant see 5.2
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, see 5.2
Q 5.7	Are unit costings compiled for performance monitoring?	3	Where relevant
Q 5.8	Are other data compiled to monitor performance?	3	Where relevant
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	See 5.2
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	PSC QA process Internal Audit assurance Oversight by funding authority Oversight by funding agency Annual Report

**Checklist 5 All current expenditure in excess of €500,000*

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	Project completion report and final account submitted at end of project
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Project completion report and variation report submitted at end of project
Q 6.3	How many Project Completion Reports were published in the year under review?	None	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	None	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	None	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	To be reviewed and implemented
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	Appointed external design team reports completed
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	NA	

**Checklist 6 was completed in respect of Housing General Projects*

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

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

**Checklist 7 is not applicable as no current expenditure programmes were discontinued in 2024*

Notes:

- (A) Roscommon County Council estimated their compliance on each item on a 3 point scoring scale as follows:
 - i. Scope for significant improvements = a score of 1
 - ii. Compliant but with some improvement necessary = a score of 2
 - iii. Broadly compliant = a score of 3
- (B) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- (C) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements the annual number of formal evaluations, economic appraisals, project completion report and ex post evaluations.

Overall, these checklists present a good level of compliance with the Code for 2024.

Checklist 1: Provides an overview of the awareness and compliance with the Public Spending Code and its requirements across the Council, which is particularly evident with large scale projects, in all three categories, being considered, being incurred and discontinued/ended, as appropriate.

Checklist 2: Shows broad compliance with the code.

Checklist 3: Shows no new Revenue Project were being considered during the year.

Checklist 4: Shows that Capital Projects are broadly compliant with the code.

Checklist 5: Shows broad compliance with the code.

Checklist 6: Shows broad compliance with the code.

Checklist 7: Not applicable as no revenue code was discontinued/ended.

7. In-Depth Checks (Step 4 of QA Process)

This section covers the in-depth checks that were conducted as part of the Quality Assurance Process.

The aim of the in-depth review is to review a minimum of 5% of the total value of all Capital projects on the project inventory over a 3 year period 2022 - 2024 and a minimum of 1% of the 2024 Revenue projects on the project inventory.

The following tables outline to value of the in-depth reviews:

Table No. 1: Revenue Project Expenditure 2024

Revenue Project Expenditure	Project reviewed – A0701: RAS Operations	Overall Revenue Expenditure	% of overall Budget Reviewed
Revenue Expenditure for 2024	€2,616,261	€82,959,428	3.15%

Table No. 2: Capital Project Expenditure 2022/2024

Capital	Year	Cost of individual projects	Project Cost	Overall Capital Expenditure	% over
Target for review over 3 years					5%
N5 Ballagherreen to Scramouge - 2506	2022		€53,334,067	€613,126,576	9%
B02 Athlone to Ballyleague/Lanesborough Greenway	2023		€55,000,000	€916,713,855	6%
N61 Tusk to Gortnacranagh Road Project - 2704	2024		€56,500,000	€947,300,653	6%
All Projects subjected to in-depth review for 2024					
Total Capital Expenditure over 3 years 2022 - 2024			€164,834,067	€2,477,141,080	7%

Rental Allowance Scheme (RAS) Operations – In Depth Review

The core objectives of the RAS programme were to reform the approach towards providing accommodation within the private rented sector for persons with a long-term housing need and to contribute to the attainment of better value for money for the State in the provision of long-term accommodation options.

At the end of 2024 there was a total of 333 properties in County Roscommon in RAS. The total expenditure incurred by Roscommon County Council during 2024 was €2,616,261.

Internal Audit reviewed the key documentation on hand to identify if accurate information was available to establish whether the objectives of the programme are being achieved. Internal Audit confirmed that both operational and financial information was being maintained and as a result it was possible to identify if the programmes objectives are being achieved.

As expenditure is recouped from the DHLGH, a monthly return which captures key programme data is required to be completed and submitted. Annual Activity and Financial reports must also be transmitted to the DHLGH. A review of the financial elements of the programme is included in RCC's annual budgeting process and is also included in the Annual Financial Statements. In addition, programme statistics are reviewed at the monthly meetings of senior staff in the Housing unit.

The in-depth check included a review of the DHLGH circulars and guidelines relating to RAS, files relating to tenancies, monthly recoupment forms submitted to the DHLGH and the Annual Activity and Financial reports issued.

Overall based on the sample reviewed I am satisfied that the operation of the Rental Accommodation Scheme (RAS) in Roscommon for 2024 is *broadly compliant* with the principles of the Public Spending Code.

Tulsk to Gortnacranagh Road Project (Capital Project, being incurred)

In Depth Check Summary (6% of Capital Project Inventory for 2024 and 7% year average 2022-2024)

The N61 National Secondary route is approximately 75km in length and is contained entirely within County Roscommon. This route is the major north – south arterial route through County Roscommon commencing approx. 1.6kms north of Boyle town and terminating at the N61/N6 junction (No. 12) northwest of Athlone town.

The N61 corridor links the Sligo and Athlone Regional Centres and directly connects the N4, N5, and N6 national primary routes which form part of the EU TEN-T Comprehensive Road network. At Roscommon Town, the N61 intersects the N63 Longford – Annagh Cross (M17), National Secondary route and meets the N60 Roscommon – Castlebar National Secondary route.

The section of the N61 under consideration as part of this project is approximately 5.6km in length, commencing on the northern environs of Tulsk village and extending northwards to the N61 crossing of the N5 Ballaghaderreen to Scramoge Road Project (N5 B-S) at Gortnacranagh Townland.

The need to upgrade the section of the N61 between Tulsk and Gortnacranagh has been identified over many years in a number of separate studies as referred to in the review and based on the analysis undertaken, improvement of the Boyle to Tulsk section of the N61 (which includes the Tulsk to Gortnacranagh section) is listed in the Priority 1 List of schemes, which is the highest priority category.

To date all necessary project assessments/reports and sanctions by the approving authority on the proposed project appear to have been strategically managed with the view of achieving the prime objectives of the scheme and maximising the proposed outcomes and objectives.

As required by the Public Spending Code the initial project appraisal works appear to be well managed. The overall process and documentation prepared for the N61 Tulsk to Gortnacranagh Road Project is generally consistent with the prevailing guidelines set out in the Public Spending Code.

Based on the findings of the in-depth review on the Tulsk to Gortnacranagh Road Project the audit opinion is that Roscommon County Council is *broadly compliant* with the relevant requirements of the Public Spending Code.

8. Conclusion

The inventory outlined in this report lists the current and capital expenditure that is being considered, being incurred and recently ended.

Roscommon County Council had no single procurement in excess of €10 million in 2024 in respect of a major roads project. This declaration has been uploaded to the Council website at the following location:

[Procurement over €10 million - Roscommon County Council](#)

The checklists completed by the Council show broad compliance with the Public Spending Code.

The in-depth checks carried out on a selection of programmes did not highlight any major issues which reflect negatively on the Council's compliance with the code and, overall, there is satisfactory assurance on the level of compliance in the organisation.

The public spending code is now bedded into the Local Government system and processes. In addition, funding agencies provide guidance document and oversight of all major expenditure, with approval required at each gate prior to commencing the following steps of a project. Roscommon County Council has introduced a robust Procurement process, with ongoing scrutiny and oversight, which has further improved the control environment and reduced risk. Budgets are monitored on a monthly basis and all project over-expenditure is managed on a case by case basis. The council is committed to carrying out all its functions in line with best practice, while ensuring that value for money is achieved and the environment is protected. All Areas which require improvement are identified through ongoing monitoring and oversight and communicated as required to

the relevant Business Units/teams/individuals, with a view to ensuring continued focus on compliance with the Public Spending Code on an ongoing basis.

9. Certification

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

Signed by:



Shane Tiernan
Chief Executive

Date: 26-May-2025

Section A: Introduction

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

Programme or Project Information	
Name	Rental Allowance Scheme (RAS) Operations.
Detail	The Rental Accommodation Scheme’s main objective is to provide housing within the private rented sector to long-term dependents.
Responsible Body	Roscommon County Council
Current Status	Expenditure being Incurred
Start Date	January 2024
End Date	December 2024
Overall Cost	€2616,261 which forms part of the overall expenditure of €3,919,966 in A07: Administration of Rates per Appendix 2 of the Unaudited AFS 2024

Project Description

Core Objectives

The core objectives of RAS – the provision of an additional source of good quality rented accommodation, the elimination of poverty traps (by allowing tenants to work) and greater housing security for persons with a long-term housing need as well as contributing to the attainment of better value for money for the State in the provision of long-term accommodation solutions – remain as relevant today as they were when the scheme commenced.

Brief Description of RAS Scheme

The scheme is in place since 2005. According to a recent review of the RAS Scheme by the Department of Housing, since the scheme's inception in 2005 until December 2023, a total of 69,349 households have transitioned from Rent Supplement to RAS and various other social housing alternatives. RAS has two distinct delivery strands to it:

- Private RAS
- AHB/RAS.

Legal framework RAS tenancies fall under the Residential Tenancies Act 2004. The Housing (Miscellaneous Provisions) Act 2019 recognises rental accommodation agreements as a form of social housing; these agreements form the basis for RAS contracts.

Under the Rental Accommodation Scheme, Local Authorities draw up contracts with landlords to provide housing for an agreed term for people with a long-term housing need. The local authority pays the rent directly to the landlord on behalf of the tenant. The tenant contributes by paying their contribution to the local authority and not to the landlord. If the tenant gets a job, they can stay in the scheme but they will have to contribute more towards the rent

The Rental Accommodation Scheme does not affect the rights of tenants under this law. The tenancy agreement is, or will be, between the social housing applicant and the landlord. The local authority is not their landlord. Under the Residential Tenancies Acts, the landlord must register the tenancy with the Residential Tenancies Board.

The Housing (Standards for Rented Houses) Regulations 2008, as amended in 2019, set standards for rental accommodation and apply to RAS properties.

The landlord is responsible for:

- insurance: property, landlord's contents and public liability
- routine maintenance / repair and replacement of equipment
- dealing with breaches of the tenant's obligations to the landlord should they arise

Roscommon County Council had the following properties in RAS at the end of 2024:

- Private Tenancies 223
- AHB CAS RAS 110

Funding.

- The LA pays the agreed monthly rent to the landlord and the RAS Tenant pays a rent calculated in accordance with the adopted Differential Rent Scheme
- The LA recoups the difference between the Monthly rent paid to Landlord and the rent received from the RAS Tenant
- In addition, RCC recoups the deposit from the Department (if the tenant has not paid the deposit directly to the landlord). This money is ring-fenced.

Section B - Step 1: Logic Model Mapping

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

Objectives	Inputs	Activities	Outputs	Outcomes
The provision of an additional source of good quality rented accommodation	Financial: Expenditure of €2,616,261 in 2024. Human: 3 RCC administrative staff (Senior Staff Officer, Staff Officer and Rental Inspector) who spend a percentage of their time working on RAS. Systems: Agresso Financial Management System iHouse RCC Map Viewer Excel spreadsheets	Draw up 3-way Contract between Landlord, Social housing Applicant & CE Order Draw up Rental Contribution Agreement between RCC and Social housing applicant Get landlord to sign Residential Tenancy Agreement Get Tenant to sign Residential Tenancy Agreement, Rental Contribution Agreement, Bank Standing Order and/ or Household Budget Seal the Residential Tenancy Agreement Set up social housing applicants Monthly Rent Accrual Set up Landlords monthly rental payment Set up RAS property on iHouse and allocate/ match RAS tenant to the house	Social housing applicants provided social housing support via RAS Scheme	More viable solution for social housing applicants where HAP Scheme is not viable Reduction in the number of individuals / families residing in emergency accommodation Reduction in monies spent on emergency accommodation as result of above Landlords more amenable to providing private rented accommodation to LA's due to certainty of rent collection Certain % of social housing applicants happy to reside in private rented accommodation rather than avail of the opportunity of a council house Reduction on the net social housing need as social housing applicant is a tenant on RAS Scheme
The elimination of poverty traps (by allowing tenants to work)				
Greater housing security for persons with a long-term housing need.				
Better value for money for the State in the provision of long-term accommodation solutions.				

		Rental Inspector inspects property under Housing (Standards for Rented Houses) 2019 Recoup RAS payments from Dept – e.g. March 2025 is recouped by mid-April 2025 Complete Activity and Financial Return for 2024 by end of May 2025	RAS Scheme positive for landlord and Social housing Applicant
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Description of Programme Logic Model

Objectives:

The core objectives of RAS are the provision of an additional source of good quality rented accommodation, the elimination of poverty traps (by allowing tenants to work) and greater housing security for persons with a long-term housing need as well as contributing to the attainment of better value for money for the State in the provision of long-term accommodation solutions.

Inputs:

Financial Inputs:

A total of €2,616,261 was spent under the RAS programme in 2024. Funding for the programme is received from the DHLGH.

Human Resource Inputs:

3 RCC staff members work full/part time on the RAS programme.

System Inputs:

Agresso Financial Management System, iHouse, RCC Map Viewer and Excel spreadsheets.

Activities:

Key activities carried out include:

- Inspection of prospective properties to ensure they are suitable
- Negotiation of rental amounts with the landlord
- Allocation of RAS properties to those with a long-term housing need
- Billing and collection of rental amounts due from tenants
- Processing of rent payments to landlords.
- Submission of monthly returns to DHLGH to recoup amounts paid to landlords.
- Submission of the annual Activity and Financial Reports to the DLGHG
- Submission of the Local Authority Return for Revenue Commissioners

Outputs:

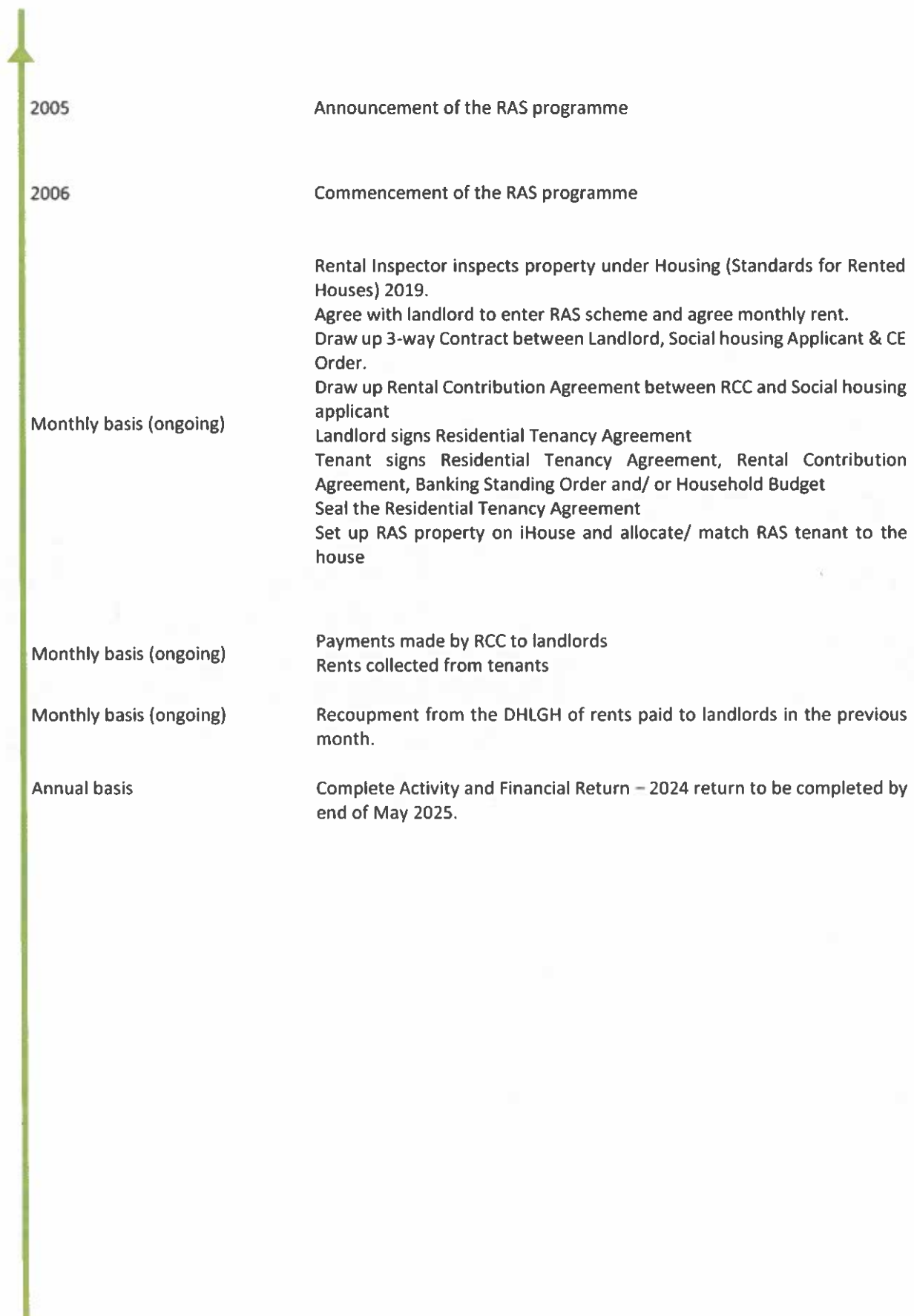
The following are the outputs of the RAS programme:

- Increase in the number of properties available to the Local Authority for those who require long-term housing.
- Value for money in relation to the provision of long-term accommodation options.
- Recoupment of rent paid to landlords under the RAS programme from the DHLGH.

Outcomes:

- Long term housing provided to those on the Local Authority's housing list.
- Reduction in the number of individuals / families residing in emergency accommodation with subsequent reduction of expenditure on emergency accommodation as a result.

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



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the provision of the Rental Accommodation Scheme.

Project/Programme Key Documents	
Title	Details
Housing for All – a new Housing Plan for Ireland	This is the Government's housing plan up to 2030 – the objective is that every citizen in the State should have access to good quality homes.
DHLGH Circulars and Guidance documents	Outlines the terms and conditions of the scheme.
RCC'S Annual Service Delivery Plan 2024	This document identifies the provision of high-quality social housing as one of RCC's strategic objectives.
Files relating to RAS Tenancies	Files containing details of applications and tenancy agreements.
Monthly Rent Recoupment Template	The Monthly Rent Recoupment Template is submitted to the DHLGH for the recoupment of rent paid to RAS landlords.
Annual Activity and Financial Reports	The annual Activity Report submitted to the DHLGH outlines the type of property in RAS at the year end, the value of the average rent paid to landlords during the year by property type and the reasons why tenants and landlords left the scheme during the year. The annual Financial Report submitted to the DHLGH outlines the RAS income and expenditure during the year, the closing balance of the RAS Reserve Fund at year end details of tenant arrears and staffing costs during the year
Local Authority Return for Revenue Commissioners	Details of the total value of rent paid to each individual landlord in the RAS scheme during the year.

Key Document 1. Housing for All – a new Housing Plan for Ireland.

This document outlines the Government's housing plan for the period up to 2030. It is a multi-annual, multi-billion-euro plan which aims to improve Ireland's housing system and deliver more homes of all types for people with different housing needs.

Key Document 2: DHLGH Circulars and Guidance documents.

DHLGH Circulars and Guidance documents provide guidance on the implementation and administration of the scheme.

Key Document 3: RCC'S Annual Service Delivery Plan 2024.

One of RCC's strategic objectives in its Annual Service Delivery Plan is to "ensure high quality social housing is delivered as part of the Government Strategy Housing for All - A New Housing Plan for Ireland".

Key Document 4: Files relating to RAS Tenancies.

Files containing details of applications and tenancy agreements.

Key Document 5: Monthly Rent Recoupment Template

The Monthly Rent Recoupment Template is submitted to the DHLGH for the recoupment of rent paid to RAS landlords. Details include:

- The number of properties in RAS in the month.
- The value of rent paid to landlords in RAS in the month.

Key Document 6: Annual Activity and Financial Reports.

The annual Activity Report submitted to the DHLGH includes the following details:

- The number of households in private rented and Approved Housing Body (AHB) accommodation at year end, by property type
- The average rent paid to private sector landlords in the year, by property type
- The reasons why landlords and tenants left RAS in the year

The annual Financial Report submitted to the DHLGH includes the following details:

- Details of the total RAS income and expenditure during the year
- The movement in the value of the RAS Reserve during the year
- The movement in the RAS Contingency Fund during the year
- Details of tenant arrears at year end
- Breakdown of RAS staffing costs during the year

Key Document 7: Local Authority Return for Revenue Commissioners.

This document outlines by individual landlord the total value of payments issued under RAS in the year in question.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out in respect of the RAS Scheme 2024. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Agresso Financial Management System – Financial Reports	Allows assessment of expenditure and income for job codes relevant to RAS.	Yes - Available
Files relating to RAS landlords and tenancies.	Details of rental agreements and contracts	Yes - Available
Details of the number of properties and households currently in RAS.	Allows for the reporting of RAS statistics, both internally and externally.	Yes - Available
Details of monthly rents paid to landlords.	Necessary for calculation of the net amount to be recouped from the DHLGH.	Yes - Available
Rent payments by tenants.	Monitoring of payments to avoid arrears.	Yes - Available
Annual Programme statistics.	Provides information on the finances and operations in the relevant year.	Yes - Available
Internal control spreadsheets	Monitor payments, recoupments, tenant movement, acquisition/removal of properties	Yes - Available

Data Availability and Proposed Next Steps

Data Availability

It is evident from the table above that the data and statistics required to evaluate the RAS scheme are readily available.

Proposed Next Steps

Section B - Step 5: Key Evaluation Questions

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

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

The delivery of the programme is in line with the standards set out in the Public Spending Code.

Roscommon County Council recoup the monthly cost of RAS expenditure paid to landlords from the DHLGH. The DHLGH require the following information from RCC to recoup the monthly RAS expenditure:

- The number of RAS properties and related total cost each month
- Details of the movements in RAS tenancies each month
- Details of the movements in RAS landlords each month
- The number of RAS properties inspected each month

In addition, the following annual reports are submitted to the DHLGH:

- An annual Activity Report detailing the number of properties in RAS at year end, broken down by property type, detailing the average rents paid to private sector landlords, by property type, and details of the number of landlords and tenants leaving RAS annually and the reasons for leaving.
- An annual Financial Report must also be submitted to DHLGH outlining RAS income received during the year, RAS expenditure in the year, movement in the RAS Reserve during the year, details of tenant arrears at year end and the breakdown of staffing costs involved in running the scheme.

The audit found that all key documentation was available on request. There is regular reporting on the operational and financial aspects of the scheme and annual reports are supplied to the DHLGH.

The system currently in place provides assurance that the requirements of the Public Spending Code are broadly complied with.

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

It is the opinion of Internal Audit that the data and information available can be subjected to a full evaluation in the future as all documents and files are readily available. There is a clear audit trail and documentary backup is on file.

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

The introduction of an online system enabling all tenancy details to be uploaded and stored electronically similar to the Sugar HAP System would facilitate a move away from the current system of manual file keeping and result in more efficient administration and monitoring of the RAS scheme.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth check on the administration of the Rental Accommodation Scheme (RAS).

The objective of this in-depth check was to evaluate if the RAS programme was delivered in line with the standards set out in the Public Spending Code.

The core objectives of the RAS programme were to reform the approach towards providing accommodation within the private rented sector for persons with a long-term housing need and to contribute to the attainment of better value for money for the State in the provision of long-term accommodation options. Internal Audit reviewed the key documentation on hand to identify if accurate information was available to establish whether the objectives of the programme are being achieved. Internal Audit confirmed that both operational and financial information was being maintained and as a result it was possible to identify if the programmes objectives are being achieved.

As expenditure is recouped from the DHLGH, a monthly return which captures key programme data is required to be completed and submitted. Annual Activity and Financial reports must also be transmitted to the DHLGH. A review of the financial elements of the programme is included in RCC's annual budgeting process and is also included in the Annual Financial Statements. In addition, programme statistics are reviewed at the monthly meetings of senior staff in the Housing unit.

I am satisfied that the RAS 2024 programme in Roscommon was operated in accordance with available guidelines and therefore is **broadly compliant** with the principles of the Public Spending Code.

Quality Assurance – In Depth Check

Section A: Introduction

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

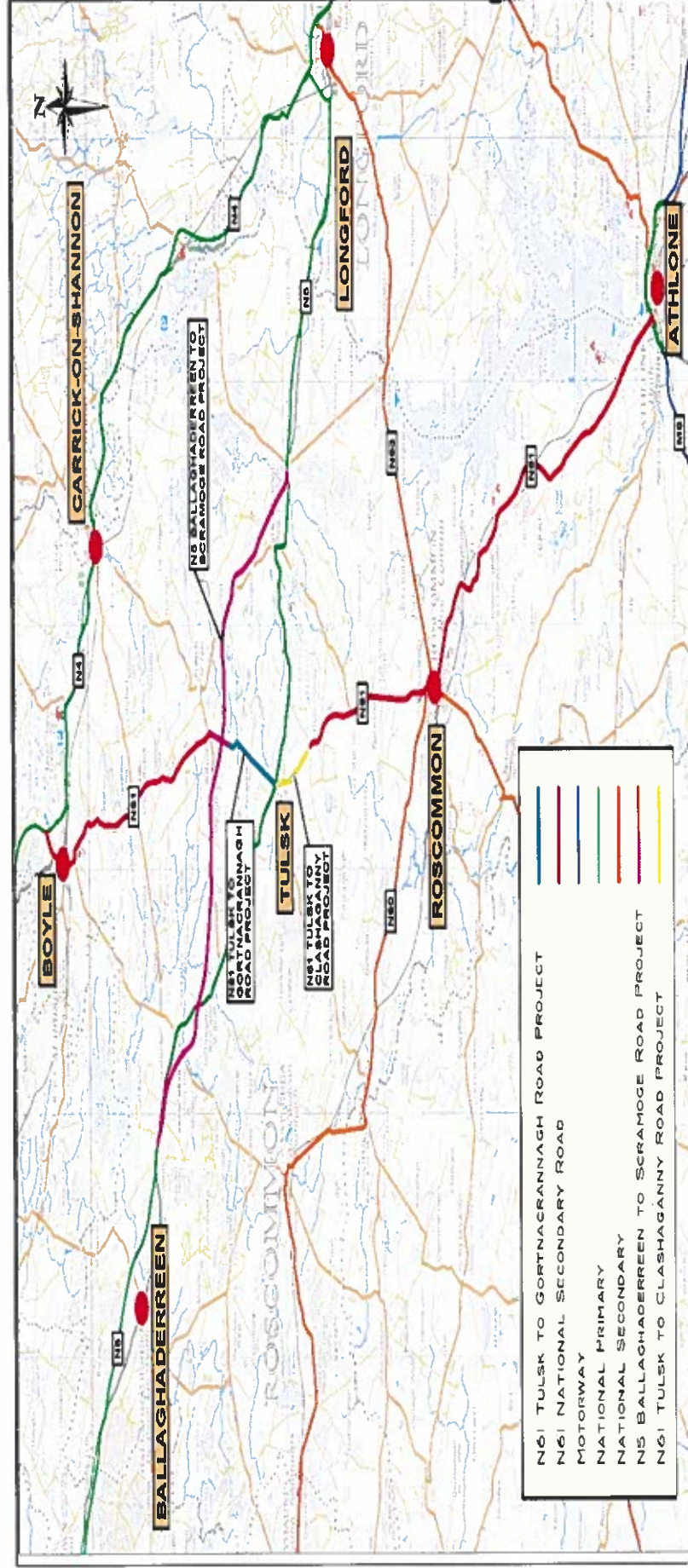
Programme or Project Information	
Name	Tulsk to Gortnacranagh Road Project
Detail	The N61 corridor links the Sligo and Athlone Regional centres and directly connects the N4, N5 and N6 national primary routes which form part of the EU TEN-T Comprehensive Road Network. The section of the N61 under consideration as part of this project is approximately 5.6km in length, commencing on the northern environs of Tulsk village and extending northwards to the N61 crossing of the N5 Ballaghareen to Scramoge Road Project
Responsible Body	Roscommon County Council
Current Status	Capital Project Expenditure being incurred
Start Date	January 2022
End Date	The scheme is currently at Phase 2 of TII Project Management Guidelines – Option Selection. TII has not provided funding to date in 2025 and as such the project is currently paused. Phase 2 Option Selection is being closed out at present.
Overall Cost	Approximately €56.5 Million

Project Description.

The N61 National Secondary route is approximately 75km in length and is contained entirely within County Roscommon. This route is the major north – south arterial route through County Roscommon commencing approx. 1.6kms north of Boyle town and terminating at the N61/N6 junction (No. 12) northwest of Athlone town.

The N61 corridor links the Sligo and Athlone Regional Centres and directly connects the N4, N5, and N6 national primary routes which form part of the EU TEN-T Comprehensive Road network. At Roscommon Town, the N61 intersects the N63 Longford – Annagh Cross (M17), National Secondary route and meets the N60 Roscommon – Castlebar National Secondary route.

The section of the N61 under consideration as part of this project is approximately 5.6km in length, commencing on the northern environs of Tulsk village and extending northwards to the N61 crossing of the N5 Ballaghadereen to Scramoge Road Project (N5 B-S) at Gortnacranagh Townland as indicated in Figure 1 below.



Overview

The need to upgrade the section of the N61 between Tusk and Gortnacranagh has been identified over many years in a number of separate studies as listed below.

N61 Improvement Study (Atkins McCarthy, 2003)

Atkins McCarthy undertook a study of the full length of the N61. As part of this study the section between Tusk and Gortnacranagh was identified as one of eight sections of the N61 requiring widening/realignment to meet current design standards.

N61 Boyle to Athlone Study – Route Assessment Report (Roscommon NRDO, 2008)

The principal findings of the Study relevant to the Tusk to Gortnacranagh section included the following: -

- The route from Boyle to Roscommon is sub-standard in alignment both horizontally, vertically and in terms of cross section. It does not meet the requirements of a reduced single carriageway. It has a high number of junctions and access points distributed along the route length.
- There is a relatively high frequency of junctions and direct access points on this route section. The accident record is poor (i.e., relatively high collision rate).
- A further study to examine in greater detail the N61 extending from the southern end of the route corridor identified for the N61 Boyle Bypass to Four-Mile-House should be prepared. The objective of this study should be to identify a co-ordinated and practical improvement plan for this section of the N61 consisting of discrete relatively small schemes.

National Secondary Road Needs Study – West (2011)

The National Roads Authority (now TII) commissioned the National Secondary Road Needs Study (NSRNS) to determine necessary upgrades to the National Secondary Road (NSR) network and identify a prioritised list of improvement schemes based on a multi criteria analysis. The National Secondary Road Needs Study (NSRNS) was published by the National Roads Authority in March 2011. The Study divides each NSR into a number of sections and uses a multi-criteria analysis to determine a comparative score for each route section. This score is suggested as the basis for prioritisation of the projects.

Based on the analysis undertaken, improvement of the Boyle to Tusk section of the N61 (which includes the Tusk to Gortnacranagh section) is listed in the Priority 1 List of schemes, which is the highest priority category.

Problem Definition

Overview

The N61 route between Boyle and Roscommon is a relatively busy route with the most recent (2019) traffic flow in the region of 3,200 AADT north of Tusk. The existing road is extremely substandard in terms of vertical alignment, cross-section and visibility. The deficiencies in the vertical alignment can be attributed primarily to the very poor underlying ground conditions over much of its length which in turn generates a multitude of short sharp undulations

(waves) on the road surface due to differential road settlement over the poor ground. The underlying ground conditions generally comprise cut-over peat, alluvium associated with watercourses interspersed with sections of till derived from limestone. Due to the poor underlying ground conditions, approx. €300k has been spent in the last 5 years alone undertaking structural repairs to maintain the existing road pavement in a reasonable condition. This expenditure is not sustainable in the long term and can only be addressed by appropriate intervention in the form of a newly constructed carriageway over its length.

The existing road crosses lands that are prone to flooding, with extensive flooding occurring adjacent to the carriageway, indicating that the culverts and bridge crossings of these watercourses/rivers are inadequate for the current flows. This problem is likely to be exacerbated due to the potential impacts of climate change at which point flooding is likely to encroach onto the road. This will likely increase the maintenance costs and will further reduce the serviceability and resilience of the road, in part due to its narrow cross section.

The high number of junctions and direct accesses pose a significant traffic hazard for all road users. In addition, Cloonyquinn National School and St. Catherine's Church are situated directly adjacent to the N61 approx. 3km north of Tulske. There is a 60km/h periodic speed limit in place on the approaches to the school. The N61 intersects the existing N5 National Secondary route at a crossroads junction within the village of Tulske.

As stated above, the existing road is substandard with respect to vertical alignment, pavement, road structure, cross section width and sightlines.

Policy context & strategic alignment

The need for improvement of the N61 Ballymurray to Knockcroghery has been identified in and/or is consistent with the following National, Regional and Local planning policy documents: -

- National Policy Context:
 - Project Ireland 2040 – National Planning Framework
 - The National Development Plan 2021 – 2030
 - National Sustainable Mobility Policy 2022
 - National Investment Framework for Transport in Ireland 2021
 - Connecting Ireland Rural Mobility Plan 2021
 - Road Safety Strategy 2021 – 2030
 - Climate Action Plan 2024
 - Draft National Roads 2040
- Regional Policy Context:
 - Regional Spatial and Economic Strategy for the Northern and Western Regions (RSES)

- Local Policy Context:
 - Roscommon County Development Plan 2021 – 2027

The proposed project supports the objectives of eight National Strategic Outcomes (NSO's) as detailed below:

- NSO 1 Compact Growth
- NSO 2 Enhanced Regional Accessibility
- NSO 3 Strengthened Rural Economies and Communities
- NSO 4 Sustainable Mobility
- NSO 5 A Strong Economy Supported by Enterprise, Innovation and Skills
- NSO 6 High Quality International Connectivity
- NSO 7 Enhanced Amenity and Heritage
- NSO 10 Access to Quality Childcare, Education and Health Services

The project objectives have been set to ensure that the results are consistent with the two remaining National Strategic Outcomes, if not directly supporting them:

- NSO 8 Transition to a Low Carbon and Climate Resilient Society
- NSO 9 Sustainable Management of Water, Waste and other Environmental Resources

Project Objectives

The objectives of the proposed road development are outlined in this section of the report. The objectives are based on multiple criteria headings required by the Department of Transport in its report "Common Appraisal Framework for Transport Projects and Programmes (March 2016 updated October 2020)".

The multi-criteria headings are: -

- Economy
- Safety
- Environment
- Accessibility and Social Inclusion
- Integration

- Physical Activity

On the basis of the key issues of the existing corridor and responding to the aspirations of national and strategic policy documentation, a series of defined objectives have been developed.

These objectives have been developed with a hierarchy of strategic objectives which are achieved through the implementation of intermediate and operational objectives. The objectives have been set in relation to relevant planning policy, in particular the National Planning Framework (NPF) and the National Strategic Outcomes (NSO) which are contained in the NPF. The objectives cover multiple Common Appraisal Framework headings and the interaction with these headings and the NSO's are detailed in Table 1 below.

Economy

The N61 corridor links the Sligo and Athlone Regional Centres and the N4, N5, and N6 national primary routes all of which form part of the EU TEN-T Comprehensive Road network. The NPF highlights that much of Roscommon functionality operates as part of the Midland region, focused on Athlone. The N61 is a key strategic corridor linking Boyle Town and its hinterland to Roscommon Town and on to the regional centre of Athlone and its main industrial base in Monksland / Bellanamullia, west of Athlone. The National Planning Framework identifies the regional centres of Sligo and Athlone as key growth centres, supporting long-term sustainable population growth. The N61 forms the primary transport link between the regional centres of Athlone and Sligo.

The key Economy objectives are: -

- To significantly reduce the short and long-term maintenance costs of the existing route.
- To reduce journey times and improve journey time reliability targeting an increase in average speed to 90km/h on the N61 between Tulsk and Gortnacranagh.
- To assist in supporting the economic performance of the counties of Sligo, Mayo, Westmeath, Roscommon through the provision of improved transport infrastructure which will reduce the cost of travel for business and tourism and assist in reducing the overall cost of production thereby improving competitiveness.

Safety

TII HD 15 Network Safety Ranking for this section has a collision rate at or above the national average rate, which has resulted in two fatalities, three serious injuries and 13 minor injuries between 1997 and 2020. The existing road is unsafe due to an undulating and narrow road surface, which is bounded on both sides by an abundance of adjacent roadside hazards including safety barriers, open drains, walls, hedgerows, communication poles etc. with little or no verges present. The inherent safety concerns are compounded by the fact that the horizontal alignment is predominately straight which may create a false

sense of safety particularly for high-speed traffic. There is no provision for vulnerable road users. The RSA Road Safety Strategy (2021 – 2030) targets a reduction in road fatalities on Irish roads through engineering and infrastructure improvements.

The key Safety objectives are: -

- To provide a safer connectivity between the Regional Centres of Athlone and Sligo through a road that is fit for purpose by addressing the serious deficiencies in pavement, road structure, cross-section, alignment and visibility, thus helping to achieve a reduction in the collision rate and collision severity.
- To provide a suitable transition layout on the southbound approach to the urban area of Tusk that is fit for purpose and that will help to reduce the collision numbers and severity, targeting a collision rate of less than 0.08 personal injury collisions per mvkm on the section of the N61 between Tusk and Gortnacranagh.
- To improve safety for all road users including pedestrians and cyclists along both the national road network and on the surrounding road network between Tusk and Gortnacranagh.
- To assist in supporting the objectives of the RSA Road Safety Strategy 2021-2030 targeting a 50% reduction in fatal and serious collisions by 2030.

Environment

The existing N61 is a legacy road which does not have a formal drainage system for the majority of its length. In the event of a spillage incident, the resulting pollution will not be contained prior to entering the receiving watercourses.

The key Environmental objectives are:

- To provide an appropriate and proportionate improvement of the N61 that addresses the serious deficiencies of the existing road in a manner that minimises the impacts on the environment.
- To provide a road drainage system with spill protection measures that will minimise impact on the surrounding watercourses and not exacerbate the flooding encountered, whilst improving the resilience of the N61 to flood events.
- To maintain or reduce existing CO2 and particulate emissions through a reduction in fuel consumption in addition to other Government Initiatives.

Accessibility & Social inclusion

Parts of County Roscommon, in particular the district electoral divisions through which the N61 passes are recognised as areas of social exclusion through the CLÁR Programme (Programme for Revitalisation of Rural Areas).

The existing national road network between Tusk and Gortnacranagh has a negative impact on transport costs for all road users due to its sub-standard alignment and cross section. This negative impact will be exacerbated with the anticipated opening of the new N5 in 2027/28 which will see an increase in traffic volumes on an already extremely poor section of road.

The key Accessibility & Social Inclusion objectives are: -

- Improve accessibility from CLÁR area to employment in regional and national centres including Athlone, Sligo, Dublin and key town - Roscommon.
- Improve accessibility to key facilities, such as employment, education, and health services including hospitals in Roscommon and Primary Care Centres in Roscommon town and Boyle for vulnerable groups.

Integration

The key Integration objectives are: -

- To be compatible with land use objectives as set out in National, Regional and Local land use plans.
- To improve the route for road-based public transport, whilst improving the connectivity to/from other transport modes, such as railway stations at Boyle, Roscommon town and to Knock Airport.

Physical Activity

The N61 over this section carries moderate volumes of traffic which in addition to the N5 through Tusk impacts on the amenity value of the village centre for physical activities such as walking and cycling. The removal of a significant volume of traffic (particularly HGV's) on the existing N5 through the village subsequent to the implementation of the N5 B-S road project will reduce congestion and hence improve the visual amenity, reduce community severance, and thereby encourage greater physical activity.

The sub-standard alignment and narrow cross section of the existing N61 north of Tusk coupled with the lack of pedestrian and cycle facilities outside of the centre of Tusk render the N61 unsafe for use by cyclists and pedestrians.

The key Physical Activity objectives are:

- To assist in encouraging existing short-trip car users to shift to alternative active travel modes within Tusk village and to Cloonyquin National School, targeting a doubling of non-motorised journeys on the N61.

National Planning Framework	Objective	Economy	Safety	Environment	Accessibility & Social Inclusion	Integration	Physical Activity
Applicable National Strategic Outcomes	Strategic Objectives						
2; 6; 10	Improve Journey Times and Journey Time Reliability	✓	✓		✓	✓	
1; 3; 5	Support Economic Growth	✓					
1; 2; 3; 4; 6; 10	Improve the Safety of the N61 for all road users		✓		✓		✓
4; 7; 9	Minimise adverse environmental impacts			✓			
2; 3; 5; 6; 10	Improve Connectivity				✓	✓	
1; 2; 3; 4; 5; 7; 10	Integrate with National, Regional and Local Planning Policy					✓	
2; 3; 6; 10	Integrate with the surrounding transport network, in particular the TEN-T Network	✓			✓	✓	
	Operational Objectives						
2; 6; 10	Improve the Average Speed to meet the NPF target of 90km/h	✓	✓		✓	✓	
2; 6; 10	Reduce journey times and journey time variance	✓	✓		✓	✓	

National Planning Framework	Objective	Economy	Safety	Environment	Accessibility & Social Inclusion	Integration	Physical Activity
Applicable National Strategic Outcomes							
1; 2; 3; 5; 7	Support the economic performance of Co. Roscommon through the provision of improved transport infrastructure, which will reduce the cost of travel for business and tourism and assist in reducing the overall cost of production, thereby improving connectivity to the regional centres of Athlone and Sligo and thereby competitiveness.	✓			✓	✓	
2; 6	Reduce the collision rate on the N61 to below the national average		✓				✓
1; 3; 4; 7	Improve the security of vulnerable road users.		✓	✓	✓	✓	✓
7	Minimise disturbance of existing environmental assets			✓			
7; 9	Minimise pollution pathways to sensitive environments			✓			
7	Reduce noise and air pollution in communities on the existing N61.			✓	✓		✓
1; 2; 10	Improve accessibility from Roscommon to key facilities such as employment, education, transport and healthcare in the regional centres of Athlone and Sligo.				✓	✓	

Table 1 Project Objectives

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for the N61 Tulsk to Gortnacranagh Road Project. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
Economy To improve average speeds and journey times. To improve capacity and efficiency of the N61.	Government Funding TII Input Roscommon County Council staff and technical resources	Planning, Design and Admin Environmental Assessments Preliminary Design and Environmental Impact Assessment	An improved road that is fit for purpose Sustainable drainage solutions and sustainable construction methods	Provision of a carriageway that is fit for purpose and designed to current TII standards.
Safety To provide a road that is fit for purpose in terms of cross-section, alignment, and visibility. To improve safety for vulnerable road users. To complement the Government's Road Safety Strategy	Management of the project by the National Roads Regional Office of Roscommon County Council Environmental Design/Drainage/Geotechnical / Structures design specialists National Planning Framework 2040	Appointment of Technical Advisors The following stages of the TII Project Management Guidelines have been completed: Phase 0 - Scope & Strategic Assessment Phase 1 – Concept and Feasibility	N61 with improved linkage to the regional centres of Sligo and Athlone. Designated Walk/Cycleway	Reduction in the number and severity of collisions. Safer section of road for vulnerable road users. Reduction in journey times
Environment To provide an appropriate and proportionate improvement of the N61 that addresses the serious deficiencies of the existing road in a manner that minimises the impacts on the environment. To provide a positive road drainage system that will minimise impact on the surrounding watercourses and	National Investment Framework for Transport in Ireland 2021 TT Project Reporting System			Benefits Business and Tourism both locally and regionally in Tulsk, Roscommon, Athlone and Sligo Positive health benefits - locals spending increased lengths of time walking/cycling with improved facilities

not exacerbate the flooding encountered, whilst improving the resilience of the N61 to flood events. To maintain or reduce existing CO2 and particulate emissions through a reduction in fuel consumption in addition to other Government measures. Accessibility and Social Inclusion To improve accessibility from CLAR areas to employment locally (Roscommon Town, Strokestown & Longford) and regionally Athlone and Sligo. To assist in meeting government policy in related to improved accessibility. Integration To be compatible with land use objectives set out in National, Regional & Local land use plans. To improve the route for road-based public transport, whilst improving the connectivity to/from other transport modes, such as the Railway stations at Boyle & Roscommon and to Knock Airport. Physical Activity To improve facilities for walking and cycling in Tulsk Village and on the N61 route.				
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Description of Programme Logic Model

Objectives: The objectives are based on multiple criteria headings required by the Department of Transport in its report "Common Appraisal Framework for Transport Projects and Programmes (March 2016 updated October 2020)". The multi-criteria headings are: -

- Economy
- Safety
- Environment
- Accessibility and Social Inclusion
- Integration
- Physical Activity.

The key objectives are as follows:

- To improve capacity and efficiency of the N61.
- To provide a road that is fit for purpose in terms of cross-section, alignment, and visibility.
- To provide an appropriate and proportionate improvement of the N61 that addresses the serious deficiencies of the existing road in a manner that minimises the impacts on the environment.
- To provide a corridor of transport infrastructure that will encourage and support investment and employment locally (Roscommon Town, Strokestown & Longford) and regionally (Athlone and Sligo).
- To support Government plans and policies in relation to transport and spatial development in the West of Ireland
- To improve facilities for walking and cycling in Tulsk Village and on the N61 route.

Inputs:

- Financial Inputs: The project is funded by grant funding from Transport Infrastructure Ireland (TII)
- Human Resource Inputs: Staff from Roscommon County Council National Roads Regional Office, external technical consultants

Activities: The key activities carried out in the period 2022 – 2024 were the progression of the project through Phase 0 and Phase 1 of the TII Project Management Guidelines. Phase 0 involved the preparation of a Strategic Assessment Report (SAR) and Phase 1 involved the preparation of a Project Execution Plan and a Project Brief. Technical Advisors were appointed in Phase 1 for Phases 1 – 4 inclusive after TII approval.

Outputs: The expected outputs at the conclusion of the project are an improved road that is fit for purpose in terms of cross-section, alignment and visibility, improved traffic safety, improved average speeds and journey times and improved transport linkages and accessibility to the regional centres of Sligo and Athlone

Outcomes: The project is anticipated to return significant benefits for road users:

- Provision of a carriageway that is fit for purpose and designed to current TII standards.
- Reduction in the number and severity of collisions.
- Improved facilities for pedestrians and cyclists
- Reduction in journey times

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

CT PHASE	MILESTONES	TARGET COMPLETION DATE	ACTUAL COMPLETION DATE
Project Commencement	Tender Appointment	Jan-22	Jan-22
Phase 0 - Concept and Feasibility	Strategic Assessment report (SAR)	May-22	June-22
Phase 1 - Concept and	Project Brief	Aug-22	September-22
	Project Execution Plan	Aug-22	August-22
	Feasibility Work Cost	Sept-22	Nov-22
Phase 2 – Option Selection	Constraints Study Report	Mar-23	May -23
	Stage 1 - Option Selection	May-23	June-23
	Stage 2 - Project Appraisal of Options	July-23	Sept-23
	Route Selection Peer Review	Sept-23	Oct-23
	Public Consultation 1 – Emerging Preferred Route	Feb-24	TBC
	Publish Option Selection Report	May -24	TBC

Transport Infrastructure Ireland did not provide funding in 2025 and as such the project is currently paused. Phase 2 Option Selection is being closed out at present.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the N61 Tusk to Gortnacranagh Road Project.

Project/Programme Key Documents	
Title	Details
Project Information Sheet Note (PISN)	Report submitted to TII in January 2022
Strategic Assessment Report	Report updated and submitted to TII in June 2022
Project Brief	Required under Phase 1 of the TII Project Management Guidelines
Project Execution Plan	Required under Phase 1 of the TII Project Management Guidelines

Key Document 1. Project Information Sheet Note (PISN)

This document gives a brief description of the scheme and is a requirement of Phase 0 of the TII Project Management Guidelines.

Key Document 2: Strategic Assessment Report

The Strategic Assessment Report (SAR) was introduced by the Department of Public Expenditure and Reform (DPER) as part of their update of the Public Spending Code (PSC) document in December 2019 and is the first appraisal deliverable under the PSC.

The SAR has been prepared by RNRRO in accordance with: -

- TII PAG Unit 2.1 – Strategic Assessment Report, March 2021; and
- Public Spending Code A Guide to Evaluating, Planning and Managing Public Investment, 2019 (As Amended).

The SAR allows for early examination of objectives, consideration of options and identification of risks. It is the first stage of the project lifecycle and allows for a link between the policy and the project. It also ensures the strategic fit of the project with Government policy.

The SAR also functions as a scoping document for the appraisal and the traffic modelling process, thereby allowing an understanding of the methodologies before any significant data collection, modelling or appraisal decisions take place. This SAR has been developed having regard to the confined and limited geographic area of the project and the problems and objectives identified therein.

The Department of Transport, Tourism and Sport publication which is referred to as the Common Appraisal Framework for Transport Projects and Programmes 2016 (Updated October 2021) (DTTaS

CAF) provides specific guidelines for the appraisal of transport projects and programmes. The CAF provides guidance on how the rules and procedures of the Public Spending Code apply to projects in the transport sector. The document gives advice on defining projects for appraisal and on the generation of project options, describing an objectives-led framework that employs both multi-criteria and cost benefit approaches.

The TII Project Appraisal Guidelines (TII PAG) translate the requirements of the CAF in relation to national road infrastructure projects and programmes.

This SAR includes but is not limited to the following areas: -

- Investment Rationale
- Strategic Alignment with Government Policy
- Objectives
- Preliminary Demand Analysis
- Consideration of Alternatives and Options
- Project Cost Range and Affordability
- Risk Identification and Mitigation Measures
- Appraisal Plan
- Outline Governance Plan

Key Document 3: Project Brief

In accordance with TII Project Appraisal Guidelines (October 2016) and the Public Spending Code Guidelines the purpose of the Project Brief is to formalise the objectives of the N61 T-G Road Project and its intended outputs in terms of its key functional and operational outcomes. The Project Brief considers the scheme objectives in the context of the following national, regional and local policies and objectives:

- Project Ireland 2040 – National Planning Framework
- The National Development Plan 2021 – 2030
- National Sustainable Mobility Policy 2022
- National Investment Framework for Ireland 2021
- Connecting Ireland Rural Mobility Plan 2021
- Road Safety Strategy 2012 – 2030
- Climate Action Plan 2021
- Draft National Roads 2040
- Regional Spatial and Economic Strategy for the Northern and Western Regions (RSES)
- Roscommon County Development Plan 2022 - 2028

Key Document 4: Project Execution Plan

A PEP is a key Project Management document used over the life cycle of a Project to provide a record of Project information, processes and progress. During Phase 1 the Project Manager will prepare and submit a PEP to TII for acceptance. The PEP evaluates the project under the following headings:

- **Defining the Project Scope:** The PEP clarifies the project's objectives and boundaries, ensuring everyone is on the same page regarding what needs to be delivered.
- **Outlining Execution Strategies:**

It specifies the methods and techniques that will be used to complete the project, including detailed plans for construction, procurement, and other key activities.
- **Establishing Processes and Procedures:**

The PEP defines how the project will be managed, including procedures for reporting, quality control, and risk management.
- **Providing a Framework for Communication:**

It serves as a central point of reference for all project stakeholders, ensuring they are informed about project progress and any changes that may occur.
- **Supporting Decision-Making:**

The PEP provides a clear basis for making decisions throughout the project lifecycle, ensuring they are aligned with the overall project goals.
- **Facilitating Effective Monitoring and Control:**

The plan outlines how project performance will be monitored and controlled, allowing for early identification of potential problems and adjustments as needed.
- **Ensuring Alignment with Stakeholders:**

By clearly communicating project objectives and execution plans, the PEP helps to align the project with the needs and expectations of various stakeholders, including the public.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out in respect of the N61 Tusk to Gortnacranagh Road Project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Project Execution Plan	Document updated at stages during life cycle of the project – setting out project information and processes	Available
Strategic Assessment Report	The SAR allows for early examination of objectives, consideration of options and identification of risks. It is the first stage of the project lifecycle and allows for a link between the policy and the project. It also ensures the strategic fit of the project with Government policy.	Available
Financial Records for Income and Expenditure	To record expenditure incurred and income recouped	Agresso FMS

Data Availability and Proposed Next Steps

This in-depth review found that all the necessary information and documentation relating to the N61 Tusk to Gortnacranagh Road Project was available for inspection.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the N61 Tusk to Gortnacranagh Road Project based on the findings from the previous sections of this report.

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

The Phase 0 Scope and Strategic Assessment Report is completed and approved by TII. The Phase 1 Concept and Feasibility is also completed. These appear to have been done in line with the TII Project Management Guidelines and the required standards set out in the PSC

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

All the necessary data to date on the project is available on file for review.

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

The TII has issued guidelines for all stages of such capital infrastructure projects which are consistent with the Public Spending Code requirements. Staff continue to follow the TII guidelines in the delivery of the project.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth check on the administration of the N61 Tulsk to Gortnacranagh Road Project

Summary of In-Depth Check

The N61 National Secondary route is approximately 75km in length and is contained entirely within County Roscommon. This route is the major north – south arterial route through County Roscommon commencing approx. 1.6kms north of Boyle town and terminating at the N61/N6 junction (No. 12) northwest of Athlone town.

The N61 corridor links the Sligo and Athlone Regional Centres and directly connects the N4, N5, and N6 national primary routes which form part of the EU TEN-T Comprehensive Road network. At Roscommon Town, the N61 intersects the N63 Longford – Annagh Cross (M17), National Secondary route and meets the N60 Roscommon – Castlebar National Secondary route.

The section of the N61 under consideration as part of this project is approximately 5.6km in length, commencing on the northern environs of Tulsk village and extending northwards to the N61 crossing of the N5 Ballaghaderreen to Scramoge Road Project (N5 B-S) at Gortnacranagh Townland.

The need to upgrade the section of the N61 between Tulsk and Gortnacranagh has been identified over many years in a number of separate studies as referred to earlier in the review and based on the analysis undertaken, improvement of the Boyle to Tulsk section of the N61 (which includes the Tulsk to Gortnacranagh section) is listed in the Priority 1 List of schemes, which is the highest priority category.

As the various phases are sanctioned by the Approving Authority, TII, all necessary stages of the N61 Tulsk to Gortnacranagh Road Project will be undertaken in accordance with the Public Spending Code regulations and the Capital Management Framework Guidelines. To date all necessary project assessments/reports and sanctions by the approving authority on the proposed project appear to have been strategically managed with the view of achieving the prime objectives of the scheme and maximising the proposed outcomes and objectives.

As required by the Public Spending Code the initial project appraisal works appear to be well managed. The overall process and documentation prepared for the N61 Tulsk to Gortnacranagh Road Project is generally consistent with the prevailing guidelines set out in the Public Spending Code.

Based on the findings of the in-depth review on the N61 Tulsk to Gortnacranagh Road Project the audit opinion is that Roscommon County Council is **broadly compliant** with the relevant requirements of the Public Spending Code.

Acknowledgement: Internal Audit in Roscommon County Council would like to thank all relevant staff for their assistance during the course of this review.

Appendix 1 Expenditure being Considered – Greater than R0.5m (Capital and Current)									
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Grant)	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Expenditure Notes	
Housing & Building									
Unamul, Roscommon - 26 units	Social Housing			0		31/12/2025	€	100% Government Funded - ?	
Lisroyne, Strokestown - 6 Units - EOI	Social Housing			1		31/12/2026		100% Government Funded	
Kilmercy, Roscommon - 5 Units	Social Housing			1		31/12/2024		100% Government Funded	
Torpan Beg, Ballyoran - 3 unit extensions	Social Housing			1		31/12/2024		100% Government Funded	
Shannon Valley, Ballaghaderreen (14 units) Job	Social Housing			1		31/12/2026		100% Government Funded	
Cherrilea, Knockree, Castlereagh (Roscara - 4 unit)	Social Housing			1		31/12/2026		100% Government Funded	
Greenfields, Roscommon (2 Units) Job 1674	Development of 2 units at Greenfields, Roscommon			1		31/12/2025		Single Stage - Department Approved	
Main Street, Roskyle (4 units) Job 1673	Social Housing			1		31/12/2026		Single Stage - Department Approved	
Site at Lisroyne (2 units) Job 1683	Social Housing			1		31/12/2026		Single Stage - Department Approved	
Sophia Housing (4 units)	Social Housing			1		31/12/2026		100% Government Funded - Sophia to seek planning	
Tarmon Manor Castlereagh (40 units) Job 1694	Social Housing			1		31/12/2027		Departmental Approval to be sought	
Total A Housing and Building				11					
Road Transportation and Safety									
NOS Bellanagare to Monylea Pavement - 2759	Pavement			1		Q4 2026		Til Funded	
NOS Cloofree Pavement - 2768	Pavement			1		Q4 2026		Til Funded	
Total Road Transportation and Safety				2					
Environmental Services									
Alterations to the Internal layout of the building, installation of PV panels to roof, upgrades to building management system.									
Currently own resources. Potential for partial recoupment from SEA				1		Q4 2025			
Total Environmental Services				1					
Recreation & Amenity									
Donamon Outdoor Recreation Area Development 4636	Development of visitor orientation point, and upgrade to existing trails within Bracklin forest, improving quality and accessibility.			1		Jun 26		90% Grant Funded	
Roscommon Enterprise Park 4679	Racecourse Road Enterprise Units Design and Development			1		Dec 27		Local Authority Funded	
Strokestown Public Realm (Construction) 4634	The purpose of this project is to deliver an enhanced public realm for Strokestown Town Centre Core, creating pedestrian space, and places for people to congregate and dwell, as well as event space.			1		Dec 27		90% Grant Funded	
Ballaghaderreen Plots 4632	Creation of a welcoming, inclusive and accessible town park, offering outdoor recreation in the centre of Ballaghaderreen.			1		Apr 26		95% Grant Funded	
Hodson Bay Masterplan Planning and Design 4674	Hodson Bay Masterplan Preliminary Design and Statutory Consents			1				60% Grant Funded	
Total Recreation & Amenity				5					
Overall Expenditure				19					

Expenditure being Incurred - Greater than €0.5m (Capital and Current)									
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes	
Housing & Building									
A01 Maintenance/Improvement of LA Housing Units	A01 Maintenance/Improvement of LA Housing Units	1						Revenue Budget	
A02 Housing Assessment, Allocation & Transfer	A02 Housing Assessment, Allocation & Transfer	1						Revenue Budget	
A07 RAS and Leasing Programme	A07 RAS and Leasing Programme- Rental properties provided by private landlords	1						Dept refund RAS landlord rents nett of Tenants Differential Rent & 100% of Lease payments	
A09 Housing Grants	A09 Housing Grants							RCC fund 20% of Private Grants from own resources. Under new Scheme (applications received after 01/12/2024) - RCC fund 15% of Private Grants from own resources. Remainder Salaries and Service Supports Costs	
A01 - Void Derelicts & Prelets - Job 1393	A01 - Void Derelicts & Prelets - 1393		1					Revenue Budget	
A03 - Energy Efficiency Retrofitting - Job 1627/1687	A03 - Energy Efficiency Retrofitting - Job 1627/1687		1					100% Government Funding - Project ongoing	
16 Units Curlew View, Boyle - Job 1619	Development of 14 units at Curlew View, Boyle 1619		1		31/12/2025			100% Government Funding - Project ongoing	
4 Units at Cortober, Carrick on Shannon - Job 1601	Development of 4 units at Cortober 1601		1		31/12/2025			100% Government Funding - expected 31/12/2026	
Buy and Renew - Patrick Street, C'rea Job 1616	Patrick Street, Castlereagh (formerly Glyns) - 6 units 1616		1		31/12/2025			100% Government Funding - Project ongoing	
Buy & Renew - Elphin Street, Strokestown 1617	Old Barracks Strokestown 1617		1		31/12/2027			Stage 1 approved in July 22 - Stage 2 approved	
Sli an Choiste, Athlone (51 units) - 1574	Development of 51 Units Sli an Choiste, Athlone		1		31/12/2025			CAS - Stage 2 - Project ongoing	
The Meadows, Castlereagh (6 units - CAS) job 1626	Development of 6 units The Meadows Castlereagh		1		31/12/2025			100% Government Funding - Project ongoing	
Elphin - Vacant Courthouse - 4 units job 1620	Development of 4 units at Elphin Courthouse, Elphin		1		31/12/2025			Pre- Stage 1	
Green St, Boyle (9 Units) job 1622	Development of 9 units at Green St Boyle		1		31/12/2026			100% Government Funded - Expected to be delivered by June 2026	
Old Tuam Road, Athlone - 8 units - EO1	Social Housing		1		31/12/2025			100% Government Funded - Expected to be delivered by August	
The Paddocks, Athleague - 8 + 6 Units - Job 1693	Social Housing		1		31/12/2025			100% Government Funded - Expected to be delivered by June	
Meadowbank, Boyle (CHI - 4 units)	Social Housing		1		31/12/2025			100% Government Funded - Expected to be delivered by June	
Milner Tarraville St Patricks Street, Castlereagh (job 1623)	Refurbishment of 2no. Units		1		31/12/2025			Single Stage - Department Approved - Expected to be delivered	
Mockmoyn Heights 2 units (job 1695)	Refurbishment of 2no. Units		1		31/12/2025			Single Stage - Department Approved	
Total A Housing and Building									
15									
Road Transport & Safety									
B01 NP Road - Maintenance & Improvement N1-N50	B01 National Primary Roads N1 to N50- Maintenance & Improvement	1							
B02 NS Road - Maintenance & Improvement NS1-N99	B02 National Secondary Road NS1-N99 - Maintenance & Improvement	1							
B03 Regional Road-Maintenance and Improvement	B03 Regional Roads -Maintenance and Improvement works	1							
B04 Local Road - Maintenance & Improvement	B04 Local Roads - Maintenance & Improvement works	1							
B05 Public Lighting		1							
B07 Road Safety Engineering Improvement	B07 Road Safety Engineering Improvement works	1							
B11 Agency & Recoupable Services	B11 Agency works & Recoupable Services	1							
Castlestrange Bridge B4050421	Bridge Rehabilitation - Specific Improvement Grant DOT	1			Q4 2025			DoT Funded	
B02 - NS Ballaghderreen to Longford RN14 - Job 2506	B02 - NS Ballaghderreen to Longford RN14 - Job 2506			1	Q4 2030 (P7)			100% Government Funding	
N60 Oran Road Project- 2426	N60 Oran Road Project- 2426	1			Q4 2023 (P7)			100% Government Funding	
B02 N61 Tusk to Gortnacranagh - 2704	N61 Tusk to Gortnacranagh Road Project - 2704			1	Q4 2025 (P2)			100% Government Funding	
B02 N61 Coolteige Phase 1 realignment- 245C	N61 Coolteige Phase 1 realignment roads project- 245C			1	Q4 2025 (P7)			100% Government Funding	
B02 N61 Tusk to Clashaganny - 2538	N61 Tusk to Clashaganny Roads Project - 2538			1	Q4 2025 (P4)			100% Government Funding	
B02 N									

B02 TII Active Travel Tusk	Active Travel project 2721	1				100% Government Funding
B02 TII Active Travel Strokestown	Active Travel project 2722	1				100% Government Funding
B02 TII Active Travel Tusk To Rathcroghan	Active Travel project 2720	1				100% Government Funding
Total B Roads Transport & Safety		3				
Water Services						
C01 Operation & Maintenance of Water Supply	C01 Operation & Maintenance of Water Supply	1			2022	Revenue Budget
C02 Operation & Maintenance of Waste Water Treatment	C02 Operation & Maintenance of Waste Water Treatment	1	0		2022	Revenue Budget
C06 Support to Water Capital Programme	C06 Support to Water Capital Programme	1	0		2022	Revenue Budget
Total C Water Services		3	0			
Development Management						
D02 Development Management	D02 Development Management	1	0			
D03 Enforcement	D03 Enforcement	1				
D06 Community & Enterprise Function	D06 Community & Enterprise Function	1	0			
D07 Unfinished Housing Estates	D07 Unfinished Housing Estates	1				
D09 Economic Development & Promotion	D09 Economic Development & Promotion	1	0			
D11 Heritage and Conservation Services	D11 Heritage and Conservation Services	1	0			
D04 - URDF Roscommon A - 4377	D04 - URDF Roscommon A - 4377	0	0			
D09 - RRDF Boyle A - 4379	D09 - RRDF Boyle A - 4379	0	1		Sep-25	75% Government Funding
D09 - RRDF Castlereagh Food Hub - 4380	D09 - RRDF Castlereagh Food Hub - 4380	0	1		Dec-25	75% Government Funding
D09 - RRDF Castlereagh Food Hub - 4380	D09 - RRDF Castlereagh Food Hub - 4380	0	1		Aug-25	75% Government Funding
D09 RRDF 2020 Category 2 Project for Ballagaderreen (4430)	Development of detailed design for public realm in Ballagaderreen	0	1		Sep-25	75% Government Funding
D09 RRDF 2019 Category 1 for Monksland Innovation Centre (4434)	Development of Life Sciences Hub Monksland	0	1		Sep-25	75% Government Funding
RRDF Putting Heart in Monksland (4524)	Public Realm Enhancement Scheme	0	1		Dec-25	80% Government Funding
RRDF Reenergising King House (4523)	Community Centre & Public Realm	0	1		Dec-26	80% Government Funding
URDF Cat A 2020- Putting spokes back in the Hub (4534)	Enhancing King House and Public Realm	0	1		Jun-25	90% Government Funding
TVR Monksland Park (4526)	Urban Renewal Project	0	1		Dec-26	75% Government Funding
	Public Park	0	1		Oct-25	90% Government Funding
The Arigna Energy Inclusive Discovery Park(4522)	all-inclusive Recreational and Educational Park developed around the theme of Energy and Coal Mining and connecting to Arigna Village via a Looped Miners Trail (which forms part of the Arigna Miners Way/Beara Brelfne Way)	0				
Arigna Sports Park - Town & Village (4579)	The proposal is the three phase development of the village to include a public sports park; a pedestrian Plaza and ancillary works to put the Heart back into this historical village of Arigna.		1		Jun-25	90% Government Funding
F01 - Boyle Library Rebuild 4593	Rebuilding of Boyle Library		1		Jun-25	90% Government Funding
Rathcroghan (ORIS) 4569	Rathcroghan Archaeological Looped Trails		1		Dec-26	80% Grant Funded
IROS Planning and Design 4633	Indoor Recreation and Outdoor Sports Facilities - Planning and Design		1		Jun-25	90% Grant Funded
Total D Development Management		6	15		Dec-25	70% Grant Funded
Environmental Services						
E02 Recovery & Recycling Facilities	E02 Recovery & Recycling Facilities	1				
E05 Litter Management	E05 Litter Management	1	0			
E07 Waste Regulations, Monitoring and Enforcement	E07 Waste Regulations, Monitoring and Enforcement	1				
E10 Safety of Structures and Places	E10 Safety of Structures and Places	1				
E10 Civil Defence Head Quarters construction programme	Civil Defence Head Quarters construction programme 5531		1			
E11 Operation of Fire Services	E11 Operation of Fire Services	1	0		May-25	100% RCC Funded
E13 Water Quality, Air and Noise Pollution	E13 Water Quality, Air and Noise Pollution	1	0			
E15 Climate Change and Flooding	E15 Climate Change and Flooding					
Total E Environmental Services		6	1			
Recreation & Amenity						
F01 Operation and Maintenance of Leisure Facilities	F01 Operation and Maintenance of Leisure Facilities	1	0			
F02 Library & Archival Services	F02 Library & Archival Services	1	0			

Renovation of Ballaghaderreen Library incorporating installation of My Open Library service and energy upgrades to Dillon House			1	2025	Funding received under Small Scale Capital Works 2020 and My Open Library funding from DRCD totalling €155k, €167k Pathfinder grant funding will be allocated in 2025, balance from RCC funding	
F02 Library & Archival Services						
F03 Outdoor Leisure Area Operations			1			
F04 Community Sport & Recreational Development			1			
F05 Operation of Arts Programme			1	0		
Total F Recreation & Amenity			3	0		
G04 Veterinary Service			1			
G04 Veterinary Service			1	0		
H03 Administration of Rates			1	0		
H09 Local Representation/Civil Leadership			1	0		
H10 Motor Taxation			1			
H11 Agency & Recoupable Services			1			
Total H Recoupable Services			4	0		
Overall Expenditure			37	46		

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Ardnagh, Roscommon - 3 Units - Job 1692	Social Housing		1	31/12/2024		100% Government Funded - Delivered in 2024 - Final Account to be completed
A06 7 Housing Units at Cluain Fraoigh - 1530	Development of 7 Housing Units at Cluain Fraoigh - 1530		1 Q2 2022			100% Government Funding - Houses delivered - Final Account required
A06 18 Units at Ballyleague/Meadowbrook Phase 2 - 1559	Development of 18 Units at Ballyleague/Meadowbrook Phase 2 - 1559		1 Q1 2023			100% Government Funding - Houses delivered - Final Account required
A06 10 Units at Elphin St, Strokestown - 1566	Development of 10 Units at Elphin St, Strokestown - 1566		1 Q1 2023			100% Government Funding - Houses delivered - Final Account required
A06 4 Units Lakeview Hts, Boyle 1597	Development of 4 Units Lakeview Hts, Boyle 1597		1	30/01/2024		100% Government Funding - Houses delivered - Final Account required
A06 13 Units Ardnagh, Roscommon 1595	Development of 13 Units Ardnagh, Roscommon 1595		1	30/06/2024		100% Government Funding - Houses delivered - Final Account required
27 Units at Esker Lawns, Monkland - Job 1610	Development of 27 units at Esker Lawns, Athlone 1610		1	30/03/2024		100% Government Funding - Houses delivered - Final Account required
Construction of 10 units at Windmill Road (Job 1	Development of 10 units at Windmill Park, Elphin 1606		1	31/12/2024		100% Government Funding - Houses delivered - Final Account required
Tuath Housing 35 units Job 1554	Development of 35 units at Cloongowna, Athlone 1554		1	10/11/2023		100% Government Funding - Houses delivered - Final Account required
Total Housing & Building			9			
N5 Frenchpark to Bellanagare - 2701	N5 Frenchpark to Bellanagare Pavement Overlay		1 Q4 2024			TII Funded
N61 Athlone North Phase 2 - 2734	N61 Shankill to Cladagh Cross Job Code Pavement Overlay		1 Q4 2024			TII Funded
N63 Clonyourish to Ballinagard Road - 2741	N63 Athleague to Ballinagard Road/Clonyourish to Ballinagard Road Pavement Overlay		1 Q4 2024			TII Funded
N61 Shankill to Cladagh Cross - 2703	B02 - N61 Athlone North Bogganfin to Barrymore Phase 2RN/22/27200 - Job 2734		1 Q4 2024			TII Funded
Total Road Transportation and Safety			0			
			4			

O09 Destination Towns (4453)	Enhancement of tourism infrastructure		1			75% Government Funding
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Total Development Management			1			
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Overall Expenditure			14			
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Appendix 2							
Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Housing & Building							
Lisnahuil, Roscommon - 26 units	Social Housing	€	€	€	31/12/2025	€ 12,000,000	100% Government Funded - ?
Lisroyne, Strokestown - 6 Units - EOI	Social Housing	€	€	€	31/12/2026	€ 1,974,109	100% Government Funded
Kilberry, Roscommon - 5 Units	Social Housing	€	€	€	31/12/2024	€ 1,967,568	100% Government Funded
Torpan Beg, Ballyforan - 3 unit extensions	Social Housing	€	€	€	31/12/2024	€ 950,000	100% Government Funded
Shannon Valley, Ballaghaderreen (14 units) job	Social Housing	€	€	€ 458,854	31/12/2026	€ 5,000,000	100% Government Funded
Cherriflea Knockree, Castlereagh (Roscarra - 4 units)	Social Housing	€	€	€	31/12/2026	€ 785,000	100% Government Funded
Greenfields, Roscommon (2 Units) at Greenfields, Roscommon	Development of 2 units at Greenfields, Roscommon	€	€	€ 2,476	31/12/2025	€ 664,915	Single Stage - Department Approved
Main Street, Roslilly (4 units) Job 1673	Social Housing	€	€	€	31/12/2026	€ 1,000,000	Single Stage - Department Approved
Site at Lisroyne (2 units) - Job 1683	Social Housing	€	€	€ 48,693	31/12/2026	€ 600,000	Single Stage - Department Approved
Sophia Housing (4 units)	Social Housing	€	€	€	31/12/2026	€ 652,000	100% Government Funded - Sophia to seek planning
Tarmon Manor Castlereagh (40 units) - Job 1694	Social Housing	€	€	€ 3,653	31/12/2027	€ 12,000,000	Departmental Approval to be sought
Total A Housing and Building		€	€	€ 512,676	€ 508,432	€ 37,573,392	
Road Transportation and Safety							
NOS Ballanagare to Monylea Pavement - 2759	Pavement				Q4 2026	€ 1,400,000	TII Funded
NOS Cloonfree Pavement - 2768	Pavement				Q4 2026	€ 1,750,000	TII Funded
Total Road Transportation and Safety		€	€	€		€ 3,150,000	
Environmental Services							
Alterations to the internal layout of the building, installation of PV panels to roof, upgrades to building management system.		€	€	€	Q4 2025	€ 1,100,000	Currently own resources. Potential for partial recoupment from SEA
Total Environmental Services		€	€	€		€ 1,100,000	
Recreation & Amenity							
Donamon Outdoor Recreation Area Development 4636	Development of visitor orientation point, and upgrade the existing trails within Bracklin forest, improving quality and accessibility.	€	€	€	Jun-26	555,555	90% Grant Funded
Roscommon Enterprise Park 4679	Recreate Road Enterprise Units Design and Development	€	€	€	Dec-27	3,000,000	Local Authority Funded
Strokestown Public Realm (Construction) 4634	The purpose of this project is to deliver an enhanced public realm for Strokestown Town Centre Core, creating pedestrian space, and places for people to congregate and dwell, as well as event space.	€	€	€	Dec-27	8,080,883	90% Grant Funded
Ballaghaderreen Plots 4632	Creation of a welcoming, inclusive and accessible town park, offering outdoor recreation in the centre of Ballaghaderreen.	€	€	€	Apr-26	526,315	95% Grant Funded
Hodson Bay Masterplan Planning and Design 4674	Hodson Bay Masterplan Preliminary Design and Site Consultations	€	€	€		1,390,396	80% Grant Funded
Total Recreation & Amenity		€	€	€ 512,676		€ 13,553,649	
Overall Expenditure		€	€	€ 512,676		€ 55,376,641	

Expenditure being incurred - Greater than €0.5m (Capital and Current)									
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes	
Housing & Building									
A01 Maintenance/Improvement of LA Housing Units	A01 Maintenance/Improvement of LA Housing Units	€ 1,769,047	€ -	€ -	-	€ -		Revenue Budget	
A02 Housing Assessment, Allocation & Transfer	A02 Housing Assessment, Allocation & Transfer	€ 1,426,575	€ -	€ -	-	€ -		Revenue Budget	
A07 RAS and Leasing Programme	A07 RAS and Leasing Programme - Rental properties provided by private landlords	€ 3,919,966	€ -	€ -	-	€ -		Dept refund RAS landlord rents nett of Tenants Differential Rent & 100% of Lease payments	
A09 Housing Grants	A09 Housing Grants							RCC fund 20% of Private Grants from own resources. Under new Scheme (applications received after 01/12/2024) - RCC fund 15% of Private Grants from own resources. Remainder is Salaries and Service Supports Costs	
A01 - Void Derelicts & Prelets - Job 1393	A01 - Void Derelicts & Prelets - 1393	€ 824,479	€ -	€ -	-	€ -	793,525	Revenue Budget	
A01 - Energy Efficiency Retrofitting - Job 1627/1687	A01 - Energy Efficiency Retrofitting - Job 1627/1687	€ 62,575	€ -	€ -	-	€ -	1,285,600	€ 1,285,600	
16 Units Curlew View, Boyle - Job 1619	Development of 14 units at Curlew View, Boyle 1619	€ -	€ -	€ 699,877.30	31/12/2025	€ 575,400.00	€ 3,757,785	100% Government Funding - Project ongoing	
4 Units at Corober, Carrick on Shannon - Job 1601	Development of 4 units at Corober 1601	€ -	€ -	€ 258,836.00	31/12/2025	€ 258,836.00	€ 1,107,404	100% Government Funding - Project ongoing	
Buy and Renew - Patrick Street, C'raa Job 1616	Patrick Street, Castlereagh (formerly Glynn's) - 6 units 1616	€ -	€ -	€ 874.00	31/12/2025	€ 143,500.00	€ 1,300,000	100% Government Funding - expected 31/12/2026	
Buy and Renew - Elphin Street, Stoketown (3 units 1617)	Old Barracks Stoketown 1617	€ -	€ -	€ 215,444.00	31/12/2025	€ 215,444.93	€ 782,980	100% Government Funding - Project ongoing	
Shi an Choiste, Athlone (51 units) - 1574	Development of 51 Units Shi an Choiste, Athlone	€ -	€ -	€ 59,100.00	31/12/2027	€ 535,184.00	€ 15,152,166	Stage 1 approved in July 22 - Stage 2 approved	
The Meadows, Castlereagh (6 units - CAS) Job 1626	Development of 6 units The Meadows Castlereagh	€ -	€ -	€ 347,611.00	31/12/2025	€ 262,701.23	€ 1,700,000	CAS - Stage 2 - Project ongoing	
Elphin - Vacant Courthouse - 4 units Job 1620	Development of 4 units at Elphin Courthouse, Elphin	€ -	€ -	€ 163,671.00	31/12/2026	€ 163,671.00	€ 1,250,463	100% Government Funding - Project ongoing	
Green St, Boyle (9 Units) Job 1622	Development of 9 units at Green St Boyle	€ -	€ -	€ -	31/12/2025	€ -	€ 3,000,000	Pre- Stage 1	
Old Tuam Road, Athlone - 8 units - EOI	Social Housing	€ -	€ -	€ -	31/12/2025	€ -	€ 2,800,000	100% Government Funded - Expected to be delivered by June 20	
The Paddocks, Athleague - 8 + 6 Units - Job 1693	Social Housing	€ 861	€ -	€ -	31/12/2025	€ -	€ 3,686,900	100% Government Funded - Expected to be delivered by August	
Meadowbank, Boyle (CHI - 4 units)	Social Housing	€ -	€ -	€ -	31/12/2025	€ -	€ 1,200,000	100% Government Funded - Expected to be delivered by June	
Miner, Tarraville St Patricks Street, Castlereagh (Job 1623)	Refurbishment of 2no. Units	€ 1,722	€ -	€ -	31/12/2025	€ 115,367.00	€ 607,111	Single Stage - Department Approved - Expected to be delivered	
Mocknoyne Heights 2 units (Job 1695)	Refurbishment of 2no. Units	€ -	€ -	€ 1,698	31/12/2025	€ 1,698	€ 730,318	Single Stage - Department Approved	
Total A Housing and Building		€ 8,095,225	€ -	€ 1,747,111		€ 4,350,937	€ 38,360,727		
Road Transport & Safety									
B01 N1 Road - Maintenance & Improvement N1-N50	B01 National Primary Roads N1 to N50- Maintenance & Improvement	€ 725,960	€ -	€ -	-	€ -			
B02 NS Road - Maintenance & Improvement N51-N99	B02 National Secondary Road N51-N99 - Maintenance & Improvement	€ 783,171	€ -	€ -	-	€ -			
B03 Regional Road-Maintenance and Improvement	B03 Regional Roads -Maintenance and improvement works	€ 5,072,105	€ -	€ -	-	€ -			
B04 Local Road - Maintenance & Improvement	B04 Local Roads - Maintenance & Improvement works	€ 21,809,253	€ -	€ -	-	€ -			
B05 Public Lighting	B05 Road Safety Engineering Improvement works	€ 1,438,552	€ -	€ -	-	€ -			
B07 Road Safety Engineering Improvement	B07 Road Safety Engineering Improvement works	€ 590,532	€ -	€ -	-	€ -			
B11 Agency & Recoupable Services	B11 Agency works & Recoupable Services	€ 2,144,363	€ -	€ -	-	€ -			
Castlestrange Bridge B4050421	Bridge Rehabilitation - Specific improvement Grant DOT	€ 264,295	€ -	€ -	Q4 2025	€ 322,491	€ 560,000	DOT Funded	
B02 - NS Ballaghdereen to Longford RN14 - Job 2506	B02 - NS Ballaghdereen to Longford RN14 - Job 2506	€ -	€ 75,392,671	€ -	Q4 2030 (P7)	€ 136,354,283	€ 462,400,000	100% Government Funding	
B02 N60 Oran Road Project - 2426	N60 Oran Road Project - 2426	€ -	€ -	€ -	Q4 2023 (P7)	€ 13,809,519	€ 15,150,937	100% Government Funding	
B02 N61 Tulsk to Gortnacranagh - 2704	N61 Tulsk to Gortnacranagh Road Project - 2704	€ -	€ 117,142	€ -	Q4 2025 (P2)	€ 1,050,352	€ 56,500,000	100% Government Funding	
B02 N61 Coolteige Phase 1 realignment- 245C	N61 Coolteige Phase 1 realignment roads project- 245C	€ -	€ -	€ -	Q4 2025 (P7)	€ 11,016,171	€ 13,710,192	100% Government Funding	
B02 N61 Tulsk to Clashaganny - 2538	N61 Tulsk to Clashaganny Roads Project - 2538	€ -	€ 79,496	€ -	Q4 2025 (P4)	€ 832,316	€ 19,951,423	100% Government Funding	
B02 N61 Ballymurray to Knockroghery - 2539	N61 Ballymurray to Knockroghery Roads Project -2539	€ -	€ 10,305	€ -	Q3 2021 (P2)	€ 1,306,706	€ 79,600,000	100% Government Funding (Note Scheme development suspended in 2021. Exp. in 2022 & 2023 relates to N61 Roscommon-Athlone Strategic Study.)	
B02 Athlone to Ballyleague/Lanesborough Greenway - 2714	B02 Athlone to Ballyleague/Lanesborough Greenway - 2714	€ -	€ 572,876	€ -	Q4 2025 (P3)	€ 843,768	€ 55,000,000	100% Government Funding	
B02 Mid Shannon Greenway - 2715	B02 Ballyleague/Lanesborough, Stoketown, Roskilly & Termonbarry - 2715	€ -	€ -	€ -	Q4 2025 (P3)	€ 46,423	€ 30,000,000	100% Government Funding	
B02 Lough Key to Carrick on Shannon Greenway - 2716	B02 Lough Key to Carrick on Shannon Greenway - 2716	€ -	€ -	€ -	Q4 2025 (P3)	€ 190,641	€ 18,000,000	100% Government Funding	
B02 TII Active Travel Frenchpark	Active Travel project 2718	€ -	€ 114,152	€ -	Q4 2025 (P4)	€ 148,727	€ 2,200,000	100% Government Funding	
B02 TII Active Travel Bellanagare	Active Travel project 2719	€ -	€ 111,434	€ -	Q4 2025 (P4)	€ 140,499	€ 2,139,500	100% Government Funding	

802 Tili Active Travel Tusk	Active Travel project 2721	€	-	€	107,879	€	139,515	€	2,233,000	100% Government Funding
802 Tili Active Travel Strokestown	Active Travel project 2722	€	-	€	14,263	€	71,486	€	1,300,750	100% Government Funding
802 Tili Active Travel Tusk To Rathcroghan	Active Travel project 2720	€	-	€	384,416	€	474,000	€	9,355,500	100% Government Funding
Total 8 Roads Transport & Safety		€	32,563,936	€	77,168,929	€	366,746,897	€	768,101,402	
Water Services										
C01 Operation & Maintenance of Water Supply	C01 Operation & Maintenance of Water Supply	€	3,635,609	€	-	€	2022	€	Revenue Budget	
C02 Operation & Maintenance of Waste Water Treatment	C02 Operation & Maintenance of Waste Water Treatment	€	1,227,827	€	-	€	2022	€	Revenue Budget	
C06 Support to Water Capital Programme	C06 Support to Water Capital Programme	€	1,135,065	€	-	€	2022	€	Revenue Budget	
Total 6 Water Services		€	5,998,491	€	-	€	-	€	-	
Development Management										
D02 Development Management	D02 Development Management	€	1,539,261	€	-	€	-	€	-	
D03 Enforcement	D03 Enforcement	€	768,022	€	-	€	-	€	-	
D06 Community & Enterprise Function	D06 Community & Enterprise Function	€	3,794,955	€	-	€	-	€	-	
D07 Unfinished Housing Estates	D07 Unfinished Housing Estates	€	676,662	€	-	€	-	€	-	
D09 Economic Development & Promotion	D09 Economic Development & Promotion	€	9,073,693	€	-	€	-	€	-	
D11 Heritage and Conservation Services	D11 Heritage and Conservation Services	€	837,610	€	-	€	-	€	-	
D04 - URDF Roscommon A - 4377	D04 - URDF Roscommon A - 4377	€	-	€	664,604	€	6,080,457	€	6,366,767	75% Government Funding
D09 - RRDF Boyle A - 4379	D09 - RRDF Boyle A - 4379	€	-	€	110,521	€	3,293,291	€	3,420,655	75% Government Funding
D09 - RRDF Castlereagh Food Hub - 4380	D09 - RRDF Castlereagh Food Hub - 4380	€	-	€	1,072,934	€	3,611,333	€	6,371,637	75% Government Funding
D09 RRDF 2020 Category 2 Project for Ballaghaderreen (4430)	Development of detailed design for public realm in Ballaghaderreen	€	-	€	144,525	€	592,409	€	578,680	75% Government Funding
D09 RRDF 2019 Category 1 for Monksland Innovation Centre (4434)	Development of Life Sciences Hub Monksland	€	-	€	1,640,919	€	3,514,098	€	4,263,664	75% Government Funding
Revitalizing Strokestown (4525)	Public Realm Enhancement Scheme	€	-	€	314,131	€	538,233	€	700,468	80% Government Funding
RRDF Putting Heart in Monksland (4524)	Community Centre & Public Realm	€	-	€	298,548	€	372,859	€	1,508,930	80% Government Funding
RRDF Reenergising King House (4523)	Enhancing King House and Public Realm	€	-	€	1,247,752	€	2,285,958	€	2,416,000	90% Government Funding
URDF Cat A 2020- Putting spokes back in the Hub (4534)	Urban Renewal Project	€	-	€	425,479	€	425,866	€	13,123,727	75% Government Funding
TVR Monksland Park (4526)	Public Park	€	-	€	437,142	€	442,572	€	555,555	90% Government Funding
The Arigna Energy Inclusive Discovery Park(4522)	a) inclusive Recreational and Educational Park developed around the theme of Energy and Coal Mining and connecting to Arigna Village via a Looped Miners Trail (which forms part of the Arigna Miners Way/Bears Breine Way)	€	-	€	380,787	€	441,134	€	557,000	90% Government Funding
Arigna Sports Park - Town & Village (4579)	The proposal is the three phase development of the village to include a public sports park; a pedestrian Plaza and ancillary works to put the heart back into this historical village of Arigna	€	-	€	358,337	€	390,445	€	555,500	90% Government Funding
F01 - Boyle Library Rebuild 4593	Rebuilding of Boyle Library	€	-	€	308,357	€	309,734	€	6,976,473	80% Grant Funded
Rathcroghan (ORIS) 4569	Rathcroghan Archaeological Looped Trails	€	-	€	60,110	€	74,870	€	533,400	90% Grant Funded
R05 Planning and Design 4633	Indoor Recreation and Outdoor Sports Facilities - Planning and Design	€	-	€	22,755	€	22,755	€	710,970	70% Grant Funded
Total 6 Development Management		€	35,690,143	€	7,485,900	€	689,816	€	48,639,425	
Environmental Services										
E02 Recovery & Recycling Facilities	E02 Recovery & Recycling Facilities	€	896,928	€	-	€	-	€	-	
E05 Litter Management	E05 Litter Management	€	541,327	€	-	€	-	€	-	
E07 Waste Regulations, Monitoring and Enforcement	E07 Waste Regulations, Monitoring and Enforcement	€	675,571	€	-	€	-	€	-	
E10 Safety of Structures and Places	E10 Safety of Structures and Places	€	795,667	€	-	€	-	€	-	
E10 Civil Defence Head Quarters construction programme 5531	Civil Defence Head Quarters construction programme 5531	€	-	€	2,124,096	€	2,727,432.61	€	€3,210,140	100% RCC Funded
E11 Operation of Fire Services	E11 Operation of Fire Services	€	3,945,285	€	-	€	-	€	-	
E13 Water Quality, Air and Noise Pollution	E13 Water Quality, Air and Noise Pollution	€	653,618	€	-	€	-	€	-	
E15 Climate Change and Flooding	E15 Climate Change and Flooding	€	7,509,336	€	2,124,096	€	2,727,433	€	3,210,140	
Total 6 Environmental Services		€	7,509,336	€	2,124,096	€	-	€	-	
Recreation & Amenity										
F01 Operation and Maintenance of Leisure Facilities	F01 Operation and Maintenance of Leisure Facilities	€	1,128,086	€	-	€	-	€	-	
F02 Library & Archival Services	F02 Library & Archival Services	€	2,613,224	€	-	€	-	€	-	

Renovation of Ballaghaderreen Library incorporating installation of My Open Library service and energy upgrades to Dillon House				Funding received under Small Scale Capital Works 2020 and My Open Library funding from DRCD totalling €155k, €167k Pathfinder grant funding will be allocated in 2025, balance from RCC funding			
				€	2025	€	€
F02 Library & Archival Services				€ 611,528			
F03 Outdoor Leisure Area Operations				€ 669,039			
F04 Community Sport & Recreational Development				€ 1,854,756			
F05 Operation of Arts Programme				€ 4,316,673			
Total F Recreation & Amenity				€ 295,487	€ 73,710	€ 369,197	€ 658,300
G04 Veterinary Service				€ 590,110			
Total G Agriculture, Education, Health and Welfare				€ 590,110	€ -	€ -	€ -
H03 Administration of Rates				€ 1,781,054			
H09 Local Representation/Civil Leadership				€ 1,630,532			
H10 Motor Taxation				€ 627,196			
H11 Agency & Recoupable Services				€ 686,712			
Total H Miscellaneous Services				€ 4,725,494	€ -	€ -	€ -
Overall Expenditure				€ 87,075,413	€ 689,816	€ 196,510,468	€ 858,969,894

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Ardanagh, Roscommon - 3 Units - Job 1692	Social Housing	€	€	854,042	31/12/2024	€ 854,043	100% Government Funded - Delivered in 2024 - Final Account to be completed
A06 7 Housing Units at Cluain Fraoigh - 1530	Development of 7 Housing Units at Cluain Fraoigh - 1530	€	€	-	Q2 2022	€ 1,944,349	100% Government Funding - Houses delivered - Final Account required
A06 18 Units at Ballyleague/Meadowbrook Phase 2 - 1559	Development of 18 Units at Ballyleague/Meadowbrook Phase 2 - 1559	€	€	-	Q1 2023	€ 3,239,703	100% Government Funding - Houses delivered - Final Account required
A06 10 Units at Elphin St. Strokestown - 1566	Development of 10 Units at Elphin St. Strokestown - 1566	€	€	-	Q1 2023	€ 1,991,130	100% Government Funding - Houses delivered - Final Account required
A06 4 Units Lakeview Hts. Boyle 1597	Development of 4 Units Lakeview Hts. Boyle 1597	€	€	56,209.00	30/01/2024	€ 1,722,988	100% Government Funding - Houses delivered - Final Account required
A06 13 Units Ardnagh, Roscommon 1595	Development of 13 Units Ardnagh, Roscommon	€	€	985,524.83	30/06/2024	€3,295,054	100% Government Funding - Houses delivered - Final Account required
27 Units at Esker Lawns, Monksland - Job 1610	Development of 27 units at Esker Lawns, Athlone	€	€	21,260.00	30/03/2024	€9,113,000	100% Government Funding - Houses delivered - Final Account required
Construction of 10 units at Windmill Road / Job 1	Development of 10 units at Windmill Park, Elphin	€	€	713,214.18	31/12/2024	€2,535,334	100% Government Funding - Houses delivered - Final Account required
Twelfth Housing 35 units Job 1554	Development of 35 units at Cloongowna, Athlone	€	€	226,407.30	10/11/2023	€1,802,690	100% Government Funding - Houses delivered - Final Account required
Total Housing & Building		€	€	2,856,657	27/12/25	€ 26,498,290	
N5 Frenchpark to Bellanagare - 2701	N5 Frenchpark to Bellanagare Pavement Overlay		€	45,245	Q4 2024	€ 910,438	TIJ Funded
N61 Athlone North Phase 2 - 2734	N61 Shankill to Cladagh Cross Job Code Pavement Overlay		€	68,888	Q4 2024	€ 1,338,098	TIJ Funded
N63 Clonyourish to Ballinagard Road - 2741	N63 Athleague to Ballinagard Road/Clonyourish to Ballinagard Road Pavement Overlay		€	83,861	Q4 2024	€ 1,690,551	TIJ Funded
N61 Shankill to Cladagh Cross - 2703	802 - N61 Athlone North Bogganfin to Barrymore Phase 2RN/22/27200 - Job 2734		€	93,619	Q4 2024	€ 1,885,596	TIJ Funded
Total Road Transportation and Safety		€	€	291,613	-	€ 5,824,683	
D09 Destination Towns (4453)	Enhancement of tourism infrastructure	€	€	95,915	Oct-24	€ 631,145	75% Government Funding
Total Development Management		€	€	95,915	-	€ 631,145	
Overall Expenditure		€	€	3,244,185	-	€ 32,954,119	

